



July 18, 2006

**SUBJECT: Transmittal of Golf Course Maintenance Operations and Golf Shop Services (Program 645) Performance Results Audit for FY 2004/2005**

**REPORT IN BRIEF**

This report presents the Performance Results Audit for Program 645 – Golf Course Maintenance Operations and Golf Shop Services. The purpose of the audit is to review both the effectiveness and accuracy of the performance reporting systems used by Program 645 in FY 2004/2005.

Program 645 reported results for 105 measures and activities in FY 2004/2005. Although the system details a large amount of valuable information, the audit felt the effectiveness of the system could be improved by streamlining the existing measures, increasing their management usefulness, adding a few key business indicators, incorporating an overall trend analysis, strengthening the integration of data collection and reporting systems with the normal work routines, and creating documentation systems where necessary.

Reported results are verified as accurate if they are within 3% of the auditor's calculations for Program and Service Delivery Plan (SDP) measures and within 5% of the auditor's calculations for Activity products.

Of the 105 reported results reviewed (7 Program measures, 46 SDP measures, and product totals for 52 activities<sup>1</sup>), the audit determined 55 reported results (52.4%) were accurate and 38 (36.2%) were not accurate using the 3% and 5% criteria mentioned above. 12 reported results (11.4%) could not be verified as accurate or inaccurate due to a lack of back-up documentation. However, the negative findings regarding accuracy results were compounded in Program 645 by the fact that several measures drew from the same data source. The overall accuracy of the results reported by the Program would increase to 73.3% if two errors regarding acreage size had not adversely impacted the results for 22 activities.

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<sup>1</sup> Four activities define work hours as products and were not reviewed in this audit as there is no practical method to verify work hours were actually worked.

**BACKGROUND**

The Golf Course Maintenance Operations and Golf Shop Services Program is located in the Department of Parks and Recreation. It manages the operations and maintenance of two golf courses: the Sunnyvale Golf Course (an 18-hole regulation course) at 605 Macara Avenue, and the Sunken Gardens Golf Course (a 9-hole executive course) at 1010 S. Wolfe Road. In FY 2004/2005, Program 645 had a budget of \$2,877,981 that included 56,379 work hours. The Program spent \$2,870,214 and used 52,539 staff hours (approximately 29 FTE) for operations and maintenance and generated \$4,145,922 in gross revenues in FY 2004/2005.

Fieldwork for the audit commenced in January 2006 and was completed in March 2006. A draft report was released to the Program to review factual accuracy. The final report was released on May 16, 2006 for Departmental review and formal response. The Departmental response to the audit was issued on June 26, 2006 and is included as Appendix 2 of the audit.

Following Council's receipt of the audit report, Program 645 will have 60 days to prepare a plan for implementation of the recommendations. Audit staff will monitor the Department's implementation progress on a quarterly basis during FY 2006/2007.

**EXISTING POLICY**

This report is issued to the Council and the public in accordance with the City of Sunnyvale's Audit Charter and the FY 2005/2006 Performance Audit Work Plan, as adopted by Council in May 2005.

**DISCUSSION**

Performance Results Audits review both the effectiveness and accuracy of performance reporting systems used by programs. The primary purpose of the audit is to verify that the programs accomplishments are reported accurately.

Reported results are verified as accurate if they are within 3% of the auditor's calculations for Program and Service Delivery Plan (SDP) measures and within 5% of the auditor's calculations for Activity products.

Of the 105 reported results reviewed (7 Program measures, 46 SDP measures, and product totals for 52 activities<sup>2</sup>), the audit determined 55 reported results (52.4%) were accurate and 38 (36.2%) were not accurate using the 3% and 5%

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<sup>2</sup> Four activities define work hours as products and were not reviewed in this audit as there is no practical method to verify work hours were actually worked.

criteria mentioned above. 12 reported results (11.4%) could not be verified as accurate or inaccurate due to a lack of back-up documentation. The following issues affected the accuracy of results:

- The combined total acreage of the two golf courses, which is used as the basis for 22 separate activities, was incorrectly stated. The acquisition of land at the Sunnyvale Golf Course and the sale of land at the Sunken Gardens Golf Course were not reflected in the reported acreage. Thus, the acreage used by staff was 17.5% (34 acres) more than the land shown on plat maps. Had the two acreage changes been incorporated into the 22 activities, the overall accuracy of the reported results would have been 73.3%.
- Eight results were reported inaccurately due to either clerical errors or a miscommunication within the program.
- Another eight activities could not be verified due to lack of documentation stemming from a verbal work assignment system with high supervisor involvement.
- Two activities were underreported as they relied on staff memory to post products on timesheets instead of using documents generated by the activity.
- The sophistication of the calculation spreadsheets makes proofing the results before reporting difficult, thus some initial errors were undetected. The audit recommends the spreadsheets be simplified.

Although not affecting the accuracy of the reported results, Program 645 had two issues regarding the text of its static products:

1. Among the 35 activities reporting static products, 11 had product titles that did not convey that the numbers reported were static products. For example, the number reported for “an equipment repair” in a measure is the number of pieces of equipment in the inventory, not the number of repairs made.
2. Some activities define different products in the SOP than what is reported in the MBO. For example, the irrigation activities define “an acre irrigated” as the products in the SOP but the product in the MBO report is “a scheduled service.”

Detailed findings and recommendations can be found in Sections 2 – 5 of the audit report, beginning on Page 5. Accuracy tables comparing auditor calculations to the reported results for each measure are located in Appendix 1.

### **FISCAL IMPACT**

Costs associated with preparation of the audit report were included in the City of Sunnyvale's operating budget in the Internal Audit Program.

### **CONCLUSION**

The audit reviewed 105 measures and activities and determined 55 reported results (52.4%) were accurate and 38 (36.2%) were not accurate using the 3% and 5% verification criteria. 12 reported results (11.4%) could not be verified as accurate or inaccurate due to a lack of back-up documentation. However, the overall accuracy of reported results would increase to 73.3% had two errors in acreage not adversely impacted the results for 22 activities.

The audit recommends Program 645 works with Internal Audit staff to improve their budget reporting structure by streamlining the number of measures and increasing their management usefulness, adding a few key business indicators, incorporating an overall trend analysis, strengthening the integration of data collection and reporting systems within normal work routines, and creating documentation systems where necessary. The audit also makes 24 other recommendations to address measure specific issues.

### **PUBLIC CONTACT**

Public contact was made through posting of the Council agenda on the City's official notice bulletin board, posting of the agenda and report on the City's web page, publication of the Council agenda in the San Jose Mercury News, and the availability of the report in the Library and the City Clerk's Office.

### **ALTERNATIVES**

1. Receive the audit report and concur with management's acceptance of recommendations.
2. Receive the audit report and direct staff to hold a study session to discuss the audit findings and recommendations.
3. Receive the audit report and give alternative direction regarding specific recommendations.

### **RECOMMENDATION**

Staff recommends alternative #1.

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**Attachments**

1. Golf Course Maintenance Operations and Golf Shop Services Performance Results Audit for FY 2004/2005.

***Golf Course Maintenance  
Operations  
And  
Golf Shop Services***

***Program Results Audit for FY 2004/2005***

***June 2006***

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## Executive Summary

This audit evaluates the effectiveness and accuracy of the FY 2004/2005 performance reporting system in Program 645, Golf Course Maintenance Operations and Golf Shop Services. The audit reviewed 105 reported results for FY 2004/2005 (7 Program measures, 46 Service Delivery Plan (SDP) measures, and product totals for 52 activities<sup>1</sup>). Issues related to the effectiveness of reporting measures are briefly summarized below, followed by findings related to the accuracy of reported results.

### Effectiveness of Performance Reporting Measures:

The effectiveness of the performance reporting system in Program 645 is evaluated on three criteria in this audit:

- 1) Does the system adequately portray the program's accomplishments?
- 2) Does the system provide useful management information that can be used to improve program performance?
- 3) Are the data collection and reporting systems part of regular workflow?

The current performance reporting structure in Program 645 portrays an incomplete picture of the program's accomplishments as it is missing information. First, the ratios found in the program measures compare results to the budgeted figures. Ratios constructed in this manner measure how well the program estimated, not how well the program actually performed. Ratios should compare current year results to last year's results to gauge program performance. Second, the measurement system is missing key performance indicators such as *net revenue*, a market comparison measure, and a customer-base measure. These measures would show how well the program is performing financially and within the current market environment.

Program 645's reporting system details a large amount of good information but management usefulness could be improved. First, data gathering timelines for some measures are inconsistent with active management. For example, customer satisfaction is measured only once at the end of the year. Customer comments can be used to manage next year's performance but can not be used to "*actively*" manage performance throughout the year. Second, many of the measures are not integrated into workflow. For example, 34 of the 52 activities reviewed (65%) reported static products. Static products provide inventory numbers associated with activities but do not indicate how often the activities are performed. To illustrate, Activity 645000 reports an inventory number of 3 acres of "*Greens*" to be mowed throughout the year but not how often it is mowed. The Measurement System Findings section of this audit shows the information collected for static products can provide management information when further calculations are performed.

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<sup>1</sup> Four activities defined work hours as products and were not reviewed in this audit as there is no practical method to verify work hours were actually worked.

Data collection and reporting systems are not well integrated into the workflow and can be time consuming. First, automated systems for collecting data are non-existent other than a cash register. To verify the golf rounds played, hand-written pairing sheets must be manually tallied and compared to the cash register tape, a process which can easily take 45 minutes to an hour each day. The program is addressing this and other issues by installing a "*Point of Sale*" computerized cash register system which will automate the tracking of all golf shop related activities. However, no such computerized system is available to track golf maintenance activities. Second, the recording methodology for two measures relied on staff memory to post products on timesheets as the activities were performed, instead of counting the documents relating to the activities at the end of the reporting period. Counting the documents for these measures indicated that not all products were posted to the financial system. Last, written recording activities do not fit well with the verbal work assignment procedures in the maintenance division; thus, support documentation was nonexistent for 12 measures.

*Accuracy of Performance Reporting Measures:*

*Program Outcome* and *Service Delivery Plan* measures are verified as accurate if the reported result is within 3% of the auditor's calculation. Activity measures are verified as accurate if the reported result is within 5% of the auditor's calculation. The accuracy findings of this audit were significantly impacted by several activity products being too narrowly defined (such as breaking overall acreage into numerous golf components), or defined as extremely large quantities (such as the inventory of trees), making accurate calculation and verification by program staff difficult with normal resources. For example, Twenty-two activity products relating to course acreage were assumed by the program to be accurate due to the longevity of the measures. However, plat maps revealed acreage changes due to the acquisition of land at the Sunnyvale Golf Course and the sale of land at the Sunken Gardens Golf Course were not correctly incorporated into the 22 product numbers.

Of the 105 reported results reviewed, 55 results (52.4%) were reported accurately within the allowable margin of error and 38 (36.2%) were outside the allowable margin of error. Twelve reported results (11.4%) could not be verified as accurate or inaccurate due to a lack of support documentation. The overall accuracy of the reported measures would jump to 73.3% had the two acreage changes mentioned above been correctly incorporated into the product numbers. The table in Appendix 1 details the accuracy results for each measure and activity.

Other issues affecting the accuracy of reported results are summarized below:

- The sheer volume of measures tracked and tracking information in several places may have lead to clerical mistakes and mistakes of omission. The audit recommends reducing the overall number of measures and streamlining the system, while adding a few well designed measures to provide market-based

information necessary for analyzing Program performance and financial sustainability.

- As mentioned above, a significant number of static activity measures were either too narrowly defined or defined as extremely large quantities. This makes accurate calculation and reporting extremely difficult with normal resources. The audit recommends finding measures that are easier to calculate.
- The procedures and systems used to record activity results are not automated and added to staff workload. The audit recommends data tracking procedures be redesigned and better integrated into daily workflow. Tracking procedures and systems should be a natural byproduct of the tasks themselves.
- Data entry methods and linked spreadsheets make it difficult for the program to verify reported result calculations. The audit recommends calculation spreadsheets be simplified.

This audit recommends Golf Course staff work with Internal Audit staff during the implementation phase of the audit process to streamline and integrate the measure reporting structure into daily work activities.

Upon completion of this report, Program 645 and Audit staff discussed audit recommendations and in some cases developed acceptable alternatives to meet the intent of the initial recommendations. These changes are noted in the "Departmental Response" and "Disposition" columns of Appendix 2.

## Format of Report

Section 1 ----- Introduction  
Section 2 ----- Measurement System Findings  
Section 3 ----- Program Outcome and Service Delivery Plan Measure Details  
Section 4 ----- Activities with Static Product Details  
Section 5 ----- Activities with Non-Static Product Details  
Appendix 1----- Accuracy Tables  
Appendix 2----- Program Response to Audit Findings

## Acknowledgments

Gathering and compiling data can be a very time consuming process. Internal Audits would like to thank the staff of Program 645 for meeting the time requirements necessary to complete this audit while juggling everyday operational commitments.

Sue English was the primary auditor for this project with assistance from Kate Murdock.

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## ***Section 1 - Introduction***

This audit evaluates the effectiveness and accuracy of the FY 2004/2005 performance reporting system in Program 645 – Golf Course Maintenance Operations and Golf Shop Services. It is part of the City of Sunnyvale's comprehensive effort to audit reported results in all City programs over an eight year period.

To accomplish this goal, auditors interview program staff and review the organizational systems that generate support documents, calculate reported results, and archive support documents for future reference. Program measures are verified as accurate if the reported result is within 3% of the auditor's calculation. Activities are verified as accurate if the reported result is within 5% of the auditor's calculation.

A secondary purpose of this audit process is to review the appropriateness of the measures to the mission and goals of the program; that is, are the measures capturing the correct data and providing complete and valuable organizational performance information to the program's management and City policy makers.

Although operational issues may be identified during the course of the audit, the main purpose is to verify the accuracy of reported results and make recommendations to increase or ensure the accuracy of reported results in the future. Identified operational issues, however, may be recommended for future analysis.

Measures and activities are not static and continue to evolve in Sunnyvale as the City enhances its performance measurement system. During the course of the audit, the City was in the midst of updating the performance budgeting component of its Planning and Management System (PAMS). The extent to which the restructure addresses the findings in this report is addressed in the discussion section for each measure or is noted by the Program on the Response Table in Appendix 2.

### **Background**

The City of Sunnyvale owns and manages two golf courses - the Sunnyvale Golf Course (an 18-hole regulation course) at 605 Macara Avenue, and the Sunken Gardens Golf Course (a 9-hole executive course) at 1010 S. Wolfe Road.

The Golf Course Maintenance Operations and Golf Shop Services Program (Program 645) had eight Service Delivery Plans in FY 2004/2005:

1. Sunnyvale Golf Course, Landscape & Components
2. Sunnyvale Golf Course, Restaurant and Support Facilities
3. Sunnyvale Golf Car Rental Services
4. Sunnyvale Golf Course, Golf Shop Services
5. Sunken Gardens Golf Course, Landscape & Components
6. Sunken Gardens Golf Course, Restaurant and Support Facilities
7. Sunken Gardens Golf Course, Driving Range Services

## 8. Sunken Gardens Golf Course, Golf Shop Services

In FY 2004/2005, Program 645 had a budget of \$2,877,981 that included 56,379 work hours. The Program spent \$2,870,214 and used 52,539 staff hours (approximately 29 FTE) for operations and maintenance. The Golf Course Program generated \$4,145,922 of gross revenues for the City in FY 2004/2005.

## Section 2 – Measurement System Findings

This audit evaluates the effectiveness and accuracy of the FY 2004/2005 performance reporting system in Program 645. The Program is unlike most government entities in that it competes for customers with 30 other local public golf courses that are both privately and publicly owned. This gives the program both unique advantages and challenges that other City programs do not encounter. For example, since the program has the same operational structure as the privately-owned courses, it doesn't need to "*reinvent the wheel*" and can use established business indicators to measure performance. The multitude of similar organizations in close proximity lends itself to easy benchmarking, but becomes a challenge as the Program has to compete with these organizations for customers. The program needs to ensure its fees, amenities, and condition can compete with other local operations to maintain its customer base and continue generating revenue for the City.

The effectiveness of the performance reporting system in Program 645 was evaluated on three criteria in this audit:

- 1) Does the system adequately portray the program's accomplishments?
- 2) Does the system provide useful management information that can be used to improve program performance?
- 3) Are the data collection and reporting systems part of regular workflow?

The accuracy of results was determined using two criteria:

- 1) *Program Outcome* and *Service Delivery Plan (SDP)* measures are verified as accurate if the reported result is within 3% of the auditor's calculation; and
- 2) *Activities* are verified as accurate if the reported result is within 5% of the auditor's calculation.

### **Effectiveness of the Reporting System**

Program 645's performance reporting system details very interesting and useful information but has an extremely large number of measures and does not portray a complete picture of the program's performance and local market environment. The system can be improved by:

- Streamlining the existing measures;

- Adding a few key business indicators including financial trending;
- Strengthening the management quality of the measures; and
- Increasing the data collection and reporting systems' integration into workflow and work processes.

### **Streamlining Existing Measures**

Program 645 had 105 measures and activities in FY 2004/2005. This is a large number of measures and the audit found several measures that provide duplicate information. Program Measures #2 and #3, and 16 related Service Delivery Plan (SDP) measures report the results of three staff inspections to evaluate the attractiveness and usability of various course components throughout the year. The same components are also evaluated with an annual customer satisfaction survey reported in Program Measures #6 and eight associated SDP measures. Although the 18 staff inspection measures document supervisor review of the components, they do not provide any additional information that is not captured by customer comments. This audit recommends eliminating the staff surveys and increasing the frequency of the customer satisfaction surveys and using these comments to focus operational goals.

### **Additional Business Indicators**

The performance reporting system for Program 645 currently has two business indicators – Program Measure #5 which reports the revenue to budget ratio and Program Measure #7 which compares estimated golf rounds to actual golf rounds played. Since these measures use the budgeted amounts as comparisons they are good measures to evaluate staff's ability to estimate revenue and customer use. However, to measure program performance the ratios need to compare current results to the results of previous years.

As mentioned above, Program 645 has a unique advantage as it does not have to "*reinvent the wheel*" and can use established business indicators to evaluate performance. Below are examples of indicators that the Program and City may want to consider including in the Program's performance reporting system.

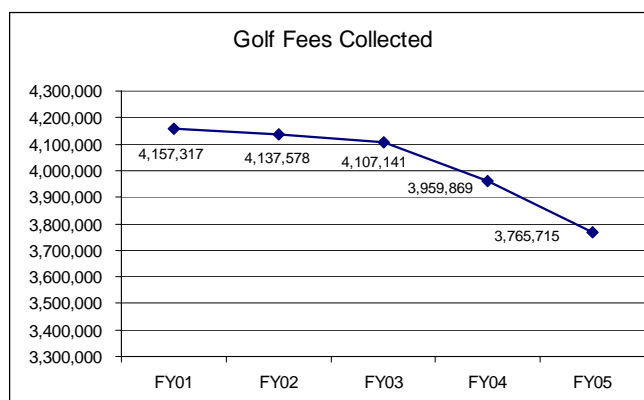
**Net Revenue:** Budget, expenditure, and revenue figures are used to evaluate financial efficiency. These figures can be used individually or can be combined to analyze financial/operational efficiency. *Net Revenue* is a good performance evaluator because it captures both revenues and expenditures with one measure. Net revenue is calculated by subtracting expenses from revenues. In this case, net revenue should be calculated on a full cost basis (i.e. both direct and indirect costs should be included). If the resulting number is positive, then the organization is generating enough revenue to cover costs. The opposite is true if the number is negative.

**Customer Measures:** Program 645 currently is using an "*Estimated Golf Rounds*" divided by "*Actual [Rounds] Played*" measure to report customer use. This is a good



measure of staff forecasting ability but not a good measure to evaluate customer use trends because the comparison is made to an estimate. Use trends can be determined by comparing current use figures to those from previous years and reporting the resulting increase/decrease with either a number or percentage. Another use trend indicator is a "Capacity" ratio. Divide the current number of rounds played by the maximum number of rounds that can be played throughout the day, month, or year. This measure not only indicates current performance but also indicates whether the golf courses have reached capacity or have room to grow.

**Trend Analyses:** It is hard to evaluate overall performance trends as the Sunnyvale reporting system only compares the current results to the previous two years. The graph below indicates revenue from golf fees has declined by 9.4% since 2001. In this case the current reporting system would have caught the majority of the performance change. However, had the financial trend seen below been reversed (significant revenue decrease in the first two years, and the slight decrease in the second two years) it would be hard to detect that the overall revenue has declined by 9.4% using the reporting system alone. The City may want to consider reviewing supplemental trend analyses when analyzing overall program performance.



**Market Measures:** Market measures put financial trends into context. As mentioned above, Program 645 needs to ensure its fees, amenities, and condition can compete with other local operations to maintain its customer base and to continue generating revenue for the City. Currently, the performance reporting system is unable to explain the downward trend in golf fees collected shown in the graph above as there are no market measures to put the trend into context. Some market-based measures to consider may include comparing Sunnyvale's green fees to those of surrounding courses, the number of golf courses in the area who are competing for the same customers, or determining how many players are return customers and how many customers are new. The Program and City will need to consider what information will be most useful in analyzing performance trends to ensure the program remains financially successful when developing new measures.

### **Strengthening Management Usefulness**

To be a management tool, a performance measure must be monitored frequently to provide the capability for management to respond and correct the trend. The structure and collection times for many of Program 645's measures allow for limited management application. For example, customer surveys are conducted once at the end of the year. Management can not actively use the comments to redistribute resources throughout the year to increase customer satisfaction by the end of the year due to the data collection timing.

In addition to timing, 34 (65%) of the 52 activities reviewed in Program 645 were reported as static products. Static products present an inventory of the item and do not reflect service or quality levels. These types of measures have limited management usefulness beyond deriving annual costs for the activity. To illustrate, the table below is an overview of the mowing activities at the Sunnyvale Golf Course. These activities are reported with the static product of an acre.

Sunnyvale Golf Course Actuals for FY 2004/2005					
	Expenditure	Acres	Hours	Hr/Acre	\$/Hr
645000 Mow Greens	\$ 68,103	3	1,117	372	\$ 61
645020 Mow Tees & Collars	\$ 73,017	5	1,318	264	\$ 55
645040 Mow Fairways	\$ 76,968	50	1,228	25	\$ 63
645060 Mow Aprons & Roughs	\$ 162,029	86	2,685	31	\$ 60

This table shows that staff spent 372 hours last year mowing **each** acre of greens and 31 hours last year mowing **each** acre of aprons and roughs at the 18-hole golf course.

To use this information as a management tool, several calculations need to be performed. Management needs to know how long it takes to perform each the above tasks. For example, if management knows it takes 15 minutes to mow an acre with existing mowing equipment, it can derive that the aprons and roughs were mowed 124 times last year or 2.4 times per week.<sup>2</sup>

The example above provides information, but it does not help the Program manage daily operations. If the Program tracked the number of holes mowed, it could derive an "hour per hole" measurement that would tell management if it is taking longer or shorter times to mow each hole of the golf course. Since the measure would be relatively stable, monthly variation would be an indication of operational problems. Management could then quickly intervene.

Although the main focus of this audit is not on operational efficiency, it must be pointed out before leaving this section that the \$/Hour measure on the table above should not vary significantly from each element mowed. Staff time and equipment costs are the only variables for these activities. Program management may want to investigate why

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<sup>2</sup> (31 hours x 4) ÷ 52 weeks

the cost per hour is significantly lower for mowing the tees and collars (or higher for the other 3 measures). It may be explained by staff experience or equipment age. A "*Return on Investment*" analysis may be useful if equipment age is the cause. A savings of \$5-\$8 per hour is significant, especially when multiplied by the annual hours for three measures.

### **Data Collection and Reporting System Integration**

Auditors note three primary issues for the Program to address with regards to tracking and reporting performance results: 1) a lack of tracking automation; 2) recording procedures do not stem from the tasks performed; and 3) recording structures are not well integrated into the working environment. These issues are discussed below.

**Automation:** Automation at the golf courses is almost non-existent. Many of the measures reported are tracked manually on pairing sheets, calendars, tags, or hand written log books. Manually counting and reporting products takes a significant amount of staff time and inherently brings an element of human error to the accuracy of the reported result. The Program has recognized the problem and is currently working to install a "Point of Sale" cash register system by the end of the calendar year, which will automate the tracking of all golf shop related activities. However, no such system is available to track golf maintenance activities.

**Recording Procedures:** Recording procedures are not a natural byproduct of tasks performed by staff and unnecessarily add to staff workload. In many cases, staff is asked to track activities on tally sheets, logs, or timesheets at the time the tasks are completed. Recording products in this manner requires staff to remember to make an entry in two places (logs and timesheets) in addition to actually doing the task. It is more efficient and accurate if reporting is based either on system records (e.g. computer date/time stamps, phone records, etc.), or on generated products (e.g. invoices, work orders, reports generated for Federal, State, or County, etc.) whenever possible.

To illustrate, the Program reports pesticide applications to the state on a monthly basis. Staff is then expected to report pesticide applications as products on weekly timesheets. Instead of using the forms generated for the state, staff relied on their memory to directly report products on their timesheets. As a result, the performance measure was under reported as staff forgot to post all applications.

**Reporting Integration into Workflow:** Golf course management requires constant oversight. Everyday use, weather and pests can quickly change the conditions out on the course. In addition to the utility and grounds-workers who maintain the courses, the Senior Greens-Keeper, Greens-Keeper, Golf Supervisor, and the Golf Operations Supervisor, all inspect the courses daily for condition. Constant supervisor contact out on the course has created a verbal task assignment culture at both golf courses. When supervisors see an item needing attention, they find an employee assigned to the area

and verbally assign the task. In addition, the supervisor will see if the problem has been fixed during the next day's inspections.

Despite the verbal culture out on the golf courses, auditors did note some instances where recording systems could be integrated into workflow. This audit recommends Program 645 works with Internal Audit staff during the implementation phase of this audit to develop recording systems that fit well with the working culture of the organization.

### **Accuracy of Reported Results**

Two criteria were used to determine the accuracy of reported results: 1) *Program Outcome* and *Service Delivery Plan* measures are verified as accurate if the reported result is within 3% of the auditor's calculation; and 2) Activities are verified as accurate if the reported result is within 5% of the auditor's calculation.

Of the 105 reported results reviewed (7 Program measures, 46 Service Delivery Plan (SDP) measures, and product totals for 52 activities<sup>3</sup>), the audit verified 55 reported results (52.4%) were accurate (within the margin of error allowed) and 38 (36.2%) were not accurate. 12 reported results (11.4%) could not be verified as accurate or inaccurate due to a lack of back-up documentation. The following issues affected the accuracy of results:

- Due to feasibility and cost constraints, acreage totals for course mowing/maintenance activities were estimated by the Program using original design plans and were assumed to be accurate due to the longevity of the measures. When summed, the total acreage combined for these activities at both golf courses is 34 acres (17.5%) more than indicated on plat maps. The difference indicates the acquisition of land at the Sunnyvale Golf Course and the sale of land at the Sunken Gardens Golf Course may not have been correctly incorporated into these measures. As a result, 22 activities relating to mowing and maintenance could not be verified as accurate. Had the two acreage changes been correctly incorporated into these activities, the overall accuracy of the reported results would be 73.3%.
- For Program Outcome Measure #4 and associated SDP measures, the annual reported results in the Program Performance Report ("MBO") were different from results in the Program's spreadsheets and auditor's calculations. Finance received and posted measure results from a POR submitted by Program 645. The auditor was able to confirm that the POR numbers were in error, resulting in six measures that could not be verified as accurate.
- Due to the high level of supervisor involvement in daily operations out on the course, there is a verbal work assignment culture at both golf courses that does

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<sup>3</sup> Four activities defined work hours as products and were not reviewed in this audit as there is no practical method to verify work hours were actually worked.

not generate support documentation other than timesheets. Eight activities could not be verified due to lack of documentation.

- Recording methodology for the two pesticide application measures relied on staff memory to post products on timesheets instead of using documents generated by the activity. These two measures were underreported.
- There were two clerical errors that affected the accuracy of reported results: 1) Activity 645500 (mow greens at Sunken Gardens) was reported as an acre more than activity 645510 (maintain greens at Sunken Gardens); 2) No results were reported for activity 645250 (dollars collected for restaurant services).
- Data entry methods and linked spreadsheets made it difficult for the Program to verify calculations before the results were reported. The audit recommends calculation spreadsheets be simplified

As mentioned above, this audit could not verify 22 activities reporting the individual acreage of course elements as accurate because the individual pieces added up to a sum larger than the whole. Before the Program incurs significant cost in measuring these and other course elements (such as the tree inventories) it should attempt to identify other measures that can be used to gauge performance that are easier to calculate. For example, the yardage associated with each hole to determine “Par” yardage values may be sufficient to put mowing activities into context.

### **Additional Accuracy Issues**

Program 645 had two issues regarding the text of its static products. Among the 35 activities reporting static products, 11 had product titles that did not convey that the numbers reported were static products. For example, Activity 645160 for the repair of mechanical equipment defines the product as “an equipment repair” but the number reported (as outlined in the SOP) is the equipment inventory number, not the number of repairs actually made.

Also, the text of the irrigation activities 645090 and 645490 defined in the SOP did not match the text of the product title reported in the MBO report. The product for these two activities in the SOP is “an acre irrigated,” while the product title in the MBO is “a scheduled service.” The numbers reported in the MBO are the acres irrigated as outlined in the SOP for these activities.

**Reporting System Recommendation:** This audit recommends Program 645 works with the Internal Audit staff during the implementation phase of the audit process to streamline and integrate the performance reporting structure into daily work activities.

Upon completion of this report, Program 645 and Audit staff discussed audit recommendations and in some cases developed acceptable alternatives to meet the intent of the initial recommendations. These changes are noted in the “Departmental Response” and “Disposition” columns of Appendix 2.

### **Section 3 – Program Outcome and Service Delivery Plan Measures**

#### **Program Outcome Measure 1:**

**Golf courses landscapes and facilities are free from hazardous conditions, with reported hazardous conditions abated within 24 hours. Reported Result: 100%**

<b>Similar SDP Measures</b>	<b>Area of Coverage</b>	<b>Reported Result</b>	<b>Auditor Calculation</b>
PM #1	Text above	100%	96.4%
SDP 64501-1	Sunnyvale Golf Course Landscapes and Components	100%	100%
SDP 64502-1	Sunnyvale Golf Course Restaurant and Support Facilities	100%	77.8%
SDP 64503-1	Sunnyvale Golf Course Rental Cars	100%	100%
SDP 64504-1	Golf Shops and Merchandise Displays	100%	100%
SDP 64505-1	Sunken Gardens Golf Course Landscapes and Components	100%	100%
SDP 64506-1	Sunken Gardens Golf Course Restaurant and Support Facilities	100%	100%
SDP 64507-1	Sunken Gardens Driving Range	100%	100%
SDP 64508-1	Sunken Gardens Golf Shops and Merchandise Displays	100%	100%

Measure #1 in each of the Program's Service Delivery Plans mirrors Program Measure #1 with only the area of service differing.

Auditors reviewed Hazard Logs for all of the Service Delivery Plans mentioned above. There were 76 entries in these logs, 20 of which had been lined out and were not considered as hazards. All entries in the logs were coded as "M" for met. Auditors found two entries for SDP 64502-1 that were coded "M" but whose completion dates are beyond the 24-hour criteria. Per a 2004 calendar, these two hazards were reported on in the middle of the week and both involved traction strips.

Finding 1: Two measures were miscoded as "M" for met standards that were not abated within 24 hours.

***Recommendation 1: During the calculation stage for these measures, management should review logs to ensure staff members are correctly coding outcomes.***

**Program Outcome Measure 2:**

**Staff survey results of golf courses and golf shops indicate an average score of 85% of Golf Division standards for attractiveness. Reported Result: 94.74%**

Similar SDP Measures	Area of Coverage	Reported Result	Auditor Calculation
PM #2	Text above	94.74%	94.69%
SDP 64501-2	Sunnyvale Golf Course Landscapes and Components	91.12%	91.36%
SDP 64502-2	Sunnyvale Golf Course Restaurant and Support Facilities	96.67%	96.67%
SDP 64503-2	Sunnyvale Golf Car Rental Services	94.46%	94.44%
SDP 64504-2	Sunnyvale Golf Shop Facility	90.00%	90.00%
SDP 64505-2	Sunken Gardens Golf Course Landscapes and Components	96.20%	96.30%
SDP 64506-2	Sunken Gardens Golf Course Restaurant and Support Facilities	100.00%	100.00%
SDP 64507-2	Sunken Gardens Golf Driving Range Services	100.00%	100.00%
SDP 64508-2	Sunken Gardens Golf Shop Facility	88.88%	88.89%

Measure #2 in each of the Program's Service Delivery Plans mirrors Program Measure #2 with only the area of service differing. All nine measures were reported accurately. The discussion below analyzes the data collection and reporting processes and makes recommendations aimed at reducing staff effort while maintaining the high reporting standards already achieved.

Although senior staff reviews course conditions daily, staff surveys are only completed three times a year. Auditors reviewed survey forms and found them to be well organized and easy to tally with yes and no questions. Auditors also rode/walked with staff to see how these forms were filled out and reviewed Excel Spreadsheets used to calculate results.

Finding 1a: The surveys measure some transient conditions such as "graffiti is abated in 24 hours," the presence of litter in parking lots, and the cleanliness of restrooms. Staff reported that while these surveys are only performed three times per year, they are simply formalized versions of the inspections they do everyday.

Finding 1b: The survey measures the staff perspective of the same elements evaluated by customers in Program Outcome Measure #6.

**Recommendation 1: Consider deleting this measure and increasing the frequency of the customer feedback in Program Outcome Measure #6. One suggestion would be to install a "condition comment box" at the end of the course. A decrease in negative comments would be an indication of condition quality.**

**Finding 2:** The Excel spreadsheets used to analyze the survey results are very sophisticated. The result numbers are calculated from formulas that pull numbers from linked cells in other worksheets. When the cell is clicked to see the formula, only the linked references are displayed, not the numbers. It is very difficult to verify the calculations in these types of formulas as one has to search for the actual number in other worksheets.

**Recommendation 2:** Program management should work with the auditor during the implementation phase to develop a simplified system of analyzing the results that shows the numbers being calculated.

**Program Outcome Measure 3:**

**Staff survey results of golf courses and golf shops indicate an average score of 85% of Golf Division standards for usability. Reported Result: 98.66%**

<b>Similar SDP Measures</b>	<b>Area of Coverage</b>	<b>Reported Result</b>	<b>Auditor Calculation</b>
PM #3	Text above	98.66%	97.55%
SDP 64501-3	Sunnyvale Golf Course Landscapes and Components	90.81%	96.30%
SDP 64502-3	Sunnyvale Golf Course Restaurant and Support Facilities	90.90%	90.91%
SDP 64503-3	Sunnyvale Golf Car Rental Services	100.00%	100.00%
SDP 64504-3	Sunnyvale Golf Shop Facility	100.00%	100.00%
SDP 64505-3	Sunken Gardens Golf Course Landscapes and Components	99.06%	99.07%
SDP 64506-3	Sunken Gardens Golf Course Restaurant and Support Facilities	100.00%	100.00%
SDP 64507-3	Sunken Gardens Golf Driving Range Services	92.58%	92.59%
SDP 64508-3	Sunken Gardens Golf Shop Facility	100.00%	100.00%

This Program Measure and related Service Delivery Plans listed above all use the same staff survey form as Program Measure #2. All the findings and recommendations also apply to this measure.



**Program Outcome Measure 4:**

**The Budget/Cost Ratio (planned cost divided by actual cost) is 1.0. Reported Result: 1.00.**

Similar SDP Measures	Area of Coverage	Reported Result	Auditor Calculation
PM #4	Text above	1.00	1.00
SDP 64501-4	Sunnyvale Golf Course Landscapes and Components	1.01	0.99
SDP 64502-4	Sunnyvale Golf Course Restaurant and Support Facilities	1.07	0.93
SDP 64503-4	Sunnyvale Golf Car Rental Services	0.85	1.17
SDP 64504-4	Sunnyvale Golf Shop Facility	0.97	1.03
SDP 64505-4	Sunken Gardens Golf Course Landscapes and Components	0.99	1.01
SDP 64506-4	Sunken Gardens Golf Course Restaurant and Support Facilities	0.93	1.07
SDP 64507-4	Sunken Gardens Golf Driving Range Services	1.02	0.98
SDP 64508-4	Sunken Gardens Golf Shop Facility	1.05	0.95

All calculation paperwork submitted by the department for this audit matches auditor calculations but the POR document submitted to the Budget Office reported different numbers than those in the paperwork provided for all of the Budget/Cost Ratios except for Program Measure #4.

Finding 1: All Budget/Cost Ratios submitted for the eight Service Delivery Plans were reported incorrectly due to a POR error.

**Recommendation 1: Review POR's for clerical errors before submitting to the City Manager.**

**Program Outcome Measure 5:**

**The Revenue/Budget Ratio (actual revenue divided by planned cost) is 1.0. Reported Result: 1.00.**

Similar SDP Measures	Area of Coverage	Reported Result	Auditor Calculation
PM #5	Text above	0.89	0.89
SDP 64503-5	Sunnyvale Golf Car Rental Services	0.94	0.93
SDP 64504-5	Sunnyvale Golf Shop Facility	0.87	0.84
SDP 64507-5	Sunken Gardens Golf Driving Range Services	0.92	0.92
SDP 64508-5	Sunken Gardens Golf Shop Facility	0.88	0.90

The Program gathered revenue information for these measures by "querying" the financial system by Organizational Cost Account (OCA) and Object Levels. The data was then entered into an excel spreadsheet to calculate the reported results. Since the

data was obtained by “querying” the financial system, two errors in the MBO were not noted by the Program. First, an infrequent revenue entry was posted under OCA 645660-4102 (“A repair completed at Sunken Gardens for damage to City property”) which increased the total revenue on the MBO but was not captured by the Program’s system query. Second, in Period 7 there was a posting error which resulted in three negative system entries for Municipal Green Fees under SDP 64503 – Sunnyvale Golf Car Rental Services.

Although these errors were not large enough to affect the accuracy of the reported results, the audit makes the following recommendations to ensure future accuracy for these measures is maintained.

**Finding 1:** Five minor errors were not captured with current data collection and result calculation methodologies.

**Recommendation 1:** Devise calculation spreadsheet form that accounts for all possible revenue and expenditure codes to ensure all figures are captured.

**Recommendation 2:** The Program needs to double check financial figures in the system each accounting system to ensure their revenues and expenditures are reported accurately.

<b>Program Outcome Measure 6:</b> <b>Overall Customer Satisfaction is 85%. Reported Result: 99.23%</b>			
<b>Similar SDP Measures</b>	<b>Area of Coverage</b>	<b>Reported Result</b>	<b>Auditor Calculation</b>
PM #6	Text above	99.23%	99.45%
SDP 64501-5	Customer satisfaction with Sunnyvale Golf Course Landscapes and Components is 85%	94.57%	94.62%
SDP 64502-5	Customer satisfaction with Sunnyvale Golf Course Restaurant and Support Facilities is 85%	95.93%	95.97%
SDP 64503-6	Customer satisfaction with Sunnyvale Golf Car Rental Services is 85%	96.04%	96.08%
SDP 64504-6	Customer satisfaction with Sunnyvale Golf Shop Facility is 85%	97.64%	97.66%
SDP 64505-5	Customer satisfaction with Sunken Gardens Golf Course Landscapes and Components is 85%	99.14%	99.13%
SDP 64506-5	Customer satisfaction with Sunken Gardens Golf Course Restaurant and Support Facilities is 85%	95.89%	95.85%
SDP 64507-6	Customer satisfaction with Sunken Gardens Golf Driving Range Services is 85%	95.54%	95.48%
SDP 64508-6	Customer satisfaction with golf services at the Sunken Gardens Golf Shop is 85%	99.12%	99.12%

Customer surveys are distributed over 10 days at the end of the fiscal year in June for Program Outcome Measure #6 and related SDP measures. Data from the surveys was

tallied in Excel with a macro that adds a "+1" in a single cell each time a characteristic was seen in the surveys. This tally method is cumbersome and does not lend itself to easy verification as there is no reference back to the source documentation. The methodology led to six minor reporting errors.

Finding #1: The tally and calculation methodology is cumbersome and difficult to verify as there is no reference back to source documentation.

**Recommendation #1: Program management should work with the auditor during the implementation phase to develop a system of analyzing the results that shows the numbers being calculated.**

Finding #2: This measure is the customer evaluation of the same course elements reviewed by staff surveys in Program Outcome Measures #2 and #3. Since the customer perspective is a more objective evaluation, the Program should consider eliminating the staff surveys and using the customer surveys to guide staff resource allocations.

**Recommendation 2: Consider increasing the frequency of the customer feedback in Program Outcome Measure #6. One suggestion would be to install a "condition comment box" at the end of the course. A decrease in negative comments would be an indication of condition quality.**

<b>Program Outcome Measure 7:</b>			
<b>Estimated Golf Rounds/Actual Played Ratio is 1.0.</b>			
<b>Similar SDP Measures</b>	<b>Area of Coverage</b>	<b>Reported Ratio</b>	<b>Auditor Calculation</b>
PM #1	Text above	0.87	0.87
SDP 64504-7	Sunnyvale Golf Course golf rounds/played ratio (actual golf rounds played divided by planned golf rounds) is 1.0	0.87	0.87
SDP 64508-7	Sunken Gardens Golf Course golf rounds/played ratio (actual golf rounds played divided by planned golf rounds) is 1.0	0.88	0.88

Auditors counted a 12 day sample of hand-written pairing sheets and determined that the number of played golf rounds reported is within the margin of error allowable. The ratios reported for Program Measure #7 and associated Service Delivery Plans were calculated correctly.

No findings to note.

## Section 4 - Activity Details: Static Products

The table below details the static products reported for both golf courses in FY 2004/2005. The figures reported for static products present an inventory amount of the items associated with tasks, not the number of tasks performed.

Activities 645940, 645950, 645960, 645970 were not audited because they are comprised of work hours, which do not require/generate source documentation other than timecards.

### Accuracy Overview – Activity Static Products

Sunnyvale Golf Course							
Activity No.	Activity	SOP Product	Reported Product	Static Y/N	Reported Amount	Auditor Calc.	Accurate within 5%
645000	Mow Greens	An Acre Mowed	An Acre	Yes	3	Total from Plat Map ↓	
645010	Maintain Greens	An Acre Maintained	An Acre	Yes	3		
645020	Mow Tees and Collars	An Acre Mowed	An Acre	Yes	5		
645030	Maintain Tees and Collars	An Acre Maintained	An Acre	Yes	5		
645040	Mow Fairways	An Acre Mowed	An Acre	Yes	50		
645050	Maintain Fairways	An Acre Maintained	An Acre	Yes	50		
645060	Mow Aprons and Roughs	An Acre Mowed	An Acre	Yes	86		
645070	Maintain Aprons and Roughs	An Acre Maintained	An Acre	Yes	86		
645120	Maintain Ground Cover, Shrubs and Parking Lots	An Acre Maintained	An Acre	Yes	5		
645130	Maintain Sandtraps	An Acre Maintained	An Acre	Yes	4		
645140	Maintain Lakes	An Acre Maintained	An Acre	Yes	6		
645200	Maintain Carts Paths	An Acre Maintained	An Acre	Yes	3		
Total Acreage					162	132	No-19%
645090	Provide Irrigation for Turf	An Acre Irrigated	A Scheduled Service	Yes	100	acreage	NATD*
645110	Maintain Trees	A Tree Maintained	A Tree	Yes	2,313	NATD	NATD
645150	Provide Course Setup	A Scheduled Service	Same	Yes	364	364	Yes
645160	Repair Mechanical Equip.	A Repair Completed	An Equipment Repair	Yes	45	47	Yes-4%
645230	Provide Custodial Maintenance	A Scheduled Service	Same	Yes	364	364	Yes
645300	Provide Rental Golf Cars	A Golf Car Provided	Same	Yes	60	60	Yes

\* NATD = Not able to determine

**Table 3 – Activity Static Products (continued)**

<b>Sunken Gardens</b>							
<b>Activity No.</b>	<b>Activity</b>	<b>SOP Product</b>	<b>Reported Product</b>	<b>Static Y/N</b>	<b>Reported Amount</b>	<b>Auditor Calc.</b>	<b>Accurate w/in 5%</b>
645500	Mow Greens	An Acre Mowed	An Acre	Yes	1.86	Total from Plat Map ↓	No-clerical
645510	Maintain Greens	An Acre Maintained	An Acre	Yes	0.86		
645520	Mow Tees and Collars	An Acre Mowed	An Acre	Yes	0.69		
645530	Maintain Tees and Collars	An Acre Maintained	An Acre	Yes	0.69		
645540	Mow Fairways	An Acre Mowed	An Acre	Yes	20.00		
645550	Maintain Fairways	An Acre Maintained	An Acre	Yes	20.00		
645560	Mow Driving Range	An Acre Mowed	An Acre	Yes	8.00		
645570	Maintain Driving Range	An Acre Maintained	An Acre	Yes	8.00		
645620	Maintain Ground Cover, Shrubs and Parking Lots	An Acre Maintained	An Acre	Yes	2.20		
645630	Maintain Sandtraps	An Acre Maintained	An Acre	Yes	0.40		
<b>Total Acreage</b>					<b>32</b>	<b>28</b>	<b>No - 13%</b>
645590	Provide Irrigation for Turf	An Acre Irrigated	A scheduled Service	Yes	28	acreage	NATD
645610	Maintain Trees	A Tree Maintained	A Tree	Yes	929	NATD	NATD
645640	Provide Course Setup	A Scheduled Service	Same	Yes	364	365	Yes
645650	Repair Mechanical Equip.	A Repair Completed	An Equipment Repair	Yes	20	23	No-15%
645680	Provide Custodial Maintenance	A Scheduled Service	Same	Yes	364	364	Yes
645700	Prepare Driving Range	An Open Day	Same	Yes	364	364	Yes
* NATD = Not able to determine							

**Activity 645000: Mow Greens [at Sunnyvale Golf Course]**

**Product: An Acre**  
**Reported Result: 3**

**Activity 645010: Maintain Greens [at Sunnyvale Golf Course]**

**Product: An Acre**  
**Reported Result: 3**

**Activity 645500: Mow Greens [at Sunken Gardens Golf Course.]**

**Product: An Acre**  
**Reported Result: 1.86**

**Activity 645510: Maintain Greens [at Sunken Gardens Golf Course.]**

**Product: An Acre**  
**Reported Result: 0.86**

These activities capture the work associated with mowing and maintaining the greens at both golf courses. Maintaining activities include fungicide applications, verticutting, top dressing, fertilizing, aerating, seeding, and turf repairs.

Finding 1: Activity 645500 (mow greens) and activity 645510 (maintaining greens) for the Sunken Gardens golf course should be reported as the same value, but activity 645500 was reported as an acre more. Current calculations estimate there are 0.86 acres of greens at Sunken Gardens.

***Recommendation 1: Correct clerical error.***

**Activity 645090: Provide Irrigation for Turf [at Sunnyvale Golf Course.]**

**Product: A Scheduled Service**

**Reported Result: 100**

**Activity 645590: Provide Irrigation for Turf [at Sunken Gardens Golf Course.]**

**Product: A Scheduled Service**

**Reported Result: 28**

This activity captures the work related to providing water to golf course turfs. Typical jobs completed under this activity include adjusting irrigation programs, electrical or programming work for supplemental watering or setting the computer system. Currently this product is being reported as a static product (the acreage of turf irrigated).

Finding 1: The product definition in the SOP is “an acre of turf irrigated” but the product definition in the financial system is “a scheduled service.”

***Recommendation 1: Correct wording of the measure by changing “a scheduled service” in the financial system to read “an acre of turf irrigated”***

Finding 2: Without the ability to survey the various components in the golf course, it will be difficult to accurately estimate the amount of acreage that water from the irrigation systems touch.

***Recommendation 2: Consider changing the measure to something easier to measure.***

**Activity 645150: Provide Course Set-Up [at Sunnyvale Golf Course.]**

**Product: A Scheduled Service**

**Reported Result: 364**

**Activity 645640: Provide Course Set-Up [at Sunken Gardens Golf Course.]**

**Product: A Scheduled Service**

**Reported Result: 364**

This activity is a static product that reports the number of days the golf course is open and needs to be prepared for golfers by placing, repairing or cleaning tee markers, ball washers, poles/flags, towels, benches, and other amenities.

Finding 1: The word “Scheduled” in the product definition suggests that this is not a static product but rather is a service scheduled through a work-order system on an “as needed” basis.

***Recommendation 1: Change activity title to “Days set-up services are provided” and the product title to “Number of Days”***

Finding 2: The picking up of litter was included in the activity 645200 (Maintain Cart Paths at Sunnyvale) but not included in the “set-up” activities when the litter pickup actually happens.

***Recommendation 2: Delete “litter pick-up” from activity 645200’s SOP task descriptions and move it to SOPs for 645150 and 645640 task descriptions where the work actually happens.***

**Activity 645230: Provide for Custodial Maintenance [at Sunnyvale Golf Course, Restaurant & Support Facilities.]**

**Product: A Scheduled Service**

**Reported Result: 364**

**Activity 645680: Provide for Custodial Maintenance [at Sunken Gardens Golf Course, Restaurant & Support Facilities.]**

**Product: A Scheduled Service**

**Reported Result: 364**

This activity is a static product that reports the number of days the golf course is open and needs to be maintained with custodial activities such as changing light bulbs, restocking products in restrooms, emptying trash cans, and cleaning facilities. Custodial maintenance is budgeted for one service daily.

No findings to note.

**Activity 645300: Provide Rental Golf Cars [at Sunnyvale Golf Course]**

**Product: A Golf Car Provided**

**Reported Result: 60**

The City leases a fleet of golf carts for customer rental at the Sunnyvale Golf Course. This activity tracks expenses such as the annual lease fees, electric costs, and all labor

and materials related to the daily preparation and upkeep of the cars, but does not include repairs necessitated from continual use, accident, or abuse. The product is the static number of golf cars maintained in the inventory for the year.

Finding 1: The activity and product titles do not accurately portray the static nature of the measure.

***Recommendation 1: Change activity and product titles to read: "A golf car fleet maintained" and "# of Golf Cars" respectively.***

Finding 2: This service delivery plan for this activity does not track the number of annual golf cart rentals that are provided to customers throughout the year, but does report the revenue generated through rental fees.

***Recommendation 2: Consider reporting the annual number of golf car rentals to put revenue and resource expenditures into perspective.***

**Activity 645110: Maintain Trees [Sunnyvale Municipal Golf Course.]**

**Product: A Tree**

**Reported Result: 2,313**

**Activity 645610: Maintain Trees [Sunken Gardens Golf Course.]**

**Product: A Tree**

**Reported Result: 929**

Golf Operations staff believe the numbers reported for this activity are from an inventory done eleven years ago. Since this inventory was completed, two factors have affected the number of trees at the golf courses:

- 1) There has been an annual increase in the number of trees dying due to salt and heavy metal intolerance since the policy shift four years ago to use reclaimed water for watering at the golf courses.
- 2) Impact mitigation to residential properties at the Sunken Gardens Golf Course has required mass planting of trees along the property lines.

The Program is currently not actively tracking tree additions or removals, but plans to add a new service delivery plan(s) to track tree maintenance activities. Staff mentioned during the site visit the intention to update the tree inventory for this new service delivery plan.

Finding 1: Inventory numbers only convey the potential workload not the current workload (not all trees require maintenance on an annual basis).



***Recommendation 1: Use the number of trees trimmed instead of the inventory number of trees.***

**Activity 645160: Repair of Mechanical Equipment [at Sunnyvale Golf Course.]**

**Product: An Equipment Repair**

**Reported Result: 45**

**Activity 645650: Repair of Mechanical Equipment [at Sunken Gardens Golf Course.]**

**Product: An Equipment Repair**

**Reported Result: 20**

These two activities are static products that report the number of pieces of equipment in the inventories, not the number of repairs completed.

Finding 1: The word “repair” in the product definition suggests that this is not a static product but rather is a service provided.

***Recommendation 1: Either change product title to “A Piece of Equipment Maintained” or begin tracking the number of repairs made. If the latter is decided upon, work with the auditors to devise a tracking system by using or slightly modifying current operational practices.***

### Activities related to Acres Maintained

Audit staff does not have the surveying capabilities to measure individual components outlined in the static products related to acreage. To verify reported acreage amounts, the acreage from these activities was summed and then compared to the overall acreage determined by county parcel maps. Aerial photos with parcel lines superimposed from the GIS system indicate the Sunnyvale Municipal Golf Course is maintaining both easement and Federal land as part of the golf course. These land amounts are included in the overall calculations. Table 4 below compares the reported acreage to parcel acreage.

**Table 4 – Acreage Measures**

Activity	Area of Coverage	Unit	Reported Result	Parcel Acreage	Book	Page
<b>Sunnyvale Golf Course</b>						
645000	Mow Greens	An Acre	3.00	35.39	159	45
645010	Maintain Greens	An Acre		36.68	159	45
645020	Mow Tees and Collars	An Acre	5.00	0.79	159	45 easement
645030	Maintain Tees and Collars	An Acre		1.68	159	45 easement
645040	Mow Fairways	An Acre	50.00	0.75	159	45 easement
645050	Maintain Fairways	An Acre		1.49	159	45 easement
645060	Mow Aprons and Roughs	An Acre	86.00	31.48	165	39
645070	Maintain Aprons and Roughs	An Acre		0.64	165	39 easement
645120	Maintain Ground Cover Shrubs & Parking Lot	An Acre	5.00	0.36	165	39 easement
645130	Maintain Sand Traps	An Acre	4.00	0.31	165	39 easement
645140	Maintain Lakes	An Acre	6.00	21.45	165	40
645200	Maintain Cart Paths	An Acre	3.00	0.97	165	40 easement
<b>Total</b>			<b>162.00</b>	<b>131.99</b>		
<b>Difference</b>				<b>30.01</b>	<b>23%</b>	
Activity	Area of Coverage	Unit	Reported Result	Parcel Acreage	Book	Page
<b>Sunken Garden Golf Course</b>						
645500	Mow Greens	An Acre		28.27	165	47
645510	Maintain Greens	An Acre	0.86			
645520	Mow Tees and Collars	An Acre	0.69			
645530	Maintain Tees and Collars	An Acre				
645540	Mow Fairways	An Acre	20.00			
645550	Maintain Fairways	An Acre				
645560	Mow Driving Range	An Acre	8.00			
645570	Maintain Driving Range	An Acre				
645620	Maintain Ground Cover Shrubs & Parking Lot	An Acre	2.20			
645630	Maintain Sand Traps	An Acre	0.40			
<b>Total</b>			<b>32.15</b>	<b>28.27</b>		
<b>Difference</b>				<b>3.88</b>	<b>14%</b>	

**Finding 1a:** Plat maps indicate the acreage for the components at the Sunnyvale Municipal and Sunken Gardens golf courses has been overestimated by 23 and 14 percent respectively.

**Finding 1b:** The course elements measured by acreage are defined too narrowly requiring significant time and resources to calculate correctly. Proxy measures may be sufficient when overall acreage is known.

**Recommendation 1a:** Recalculate acreage.

**Recommendation 1b:** Work with the auditor to find other measures that will accurately portray work efforts and accomplishments.

## Section 5 - Activity Details: Non-Static Products

Sunnyvale Golf Course							
Activity No.	Activity	SOP Product	Reported Product	Static Y/N	Reported Amount	Auditor Calc.	Accurate within 5%
645080	Provide for Control of Pests	A Scheduled Service	Same	No	29	40	No-28%
645100	Repair of Irrigation Equip.	A Repair Completed	Same	No	4	No Log	NATD
645210	Provide for Misc. Repairs	A Repair Completed	Same	No	0	No Log	NATD
645220	Provide for Building Repairs	A Repair Completed	Same	No	12	No Log	NATD
645240	Provide Safety Inspections	A Scheduled Inspection	Same	No	5	6	No-17%
645250	Provide for Restaurant Services	Dollars Collected	Same	No	0	87,654	No
645310	Repair Golf Cars	A Golf Car Repaired	Same	No	78	Inc. Log	NATD
645400	Provide Customer Service	A Golf Round	Same	No	82,145	sample	Yes
645410	Provide Tournament Services	A Tournament Conducted	Same	No	344	335	Yes-2.6%
Sunken Gardens							
Activity No.	Activity	SOP Product	Reported Product	Static Y/N	Reported Amount	Auditor Calc.	Accurate w/in 5%
645580	Provide for Control of Pests	A Scheduled Service	Same	No	12	27	No-125%
645600	Repair of Irrigation Equip.	A Repair Completed	A repair completed	No	56	No Log	NATD
645660	Provide for Misc. Repairs	A Repair Completed	Same	No	14	No Log	NATD
645670	Provide for Building Repairs	A Repair Completed	Same	No	15	No Log	NATD
645690	Provide Safety Inspections	A Scheduled Inspection	Same	No	2	12	No-83%
645710	Repair Driving Range Equipment	A Repair Completed	Same	No	14	No Log	NATD
645720	Provide Golf Instruction - Sunken Garden	A Lesson Provided	Same	No	1,824	1,743	Yes-4.4%
645800	Provide Customer Service	A Golf Round	Same	No	74,378	Sample	Yes
645810	Provide Tournament Services	A Tournament Conducted	Same	No	330	325	Yes
* NATD = Not able to determine							

**Activity 645080: Provide for Control of Pests [at Sunnyvale Golf Course.]**

**Product: A Scheduled Service**

**Reported Result: 29**

**Activity 645580: Provide for Control of Pests [at Sunken Gardens Golf Course.]**

**Product: A Scheduled Service**

**Reported Result: 12**

This activity reports pesticide applications for both plant and animal pests. Staff report pesticide applications directly onto timecards as the applications are performed. Semi-monthly applications by a contractor for gophers and grounds squirrels performed at the Sunnyvale Golf Course are recorded on the Golf Operations Supervisor's timesheet.

In addition to reporting in the financial system, the Program must also report monthly pesticide use to the State of California's Department of Pesticide Regulation. Management combines pesticide applications for both golf courses when reporting to the state. Copies of these monthly reports indicate there were a total of 67 applications of pesticide during FY 2004/2005 compared to the 41 applications reported in the financial system. It is possible staff forgot to post products in the financial system because they had already recorded the products for the state.

Finding 1: According to the monthly pesticide reports to the state, not all pesticide applications are being recorded in the financial system.

***Recommendation 1: Work with auditors to devise a system that will track and report pesticide use by slightly modifying current operational practices to use the existing state reports as a data source.***

Finding 2: The SOPs for Activities 645010 and 645110 to maintain the greens also include the application of fungicide (a pesticide) as a task associated with these activities. Fungicide application is major component of green maintenance but not a major component of maintaining the other areas of the golf courses (which are captured in activities 645080 and 645580). The program would like to continue to capture green fungicide costs in the "Maintain Greens" activities mentioned above. The auditor agrees with this methodology.

***Recommendation 2: Clarify in the SOPs that fungicide applications to greens will be captured in "Maintain Greens" activities for the respective courses.***

**Activity 645100: Repair of Irrigation Equipment [at Sunnyvale Golf Course.]**

**Product: A Repair Completed**

**Reported Result: 4**

**Activity 645600: Repair of Irrigation Equipment [at Sunken Gardens Golf Course.]**

**Product: A Repair Completed**

**Reported Result: 28**

These activities report all labor and materials related to repairing and maintaining the irrigation system and both golf courses. Typical activities would include pipe and head repairs/replacement and purchase of repair supplies.

Finding 1: Products are only tracked on time cards. There are no logs or work-order systems in place to provide support documentation. Products for these activities could not be verified without support documentation.

***Recommendation 1: Work with auditors to devise a system that will easily track and report repairs completed by using or slightly modifying current operational practices.***

**Activity 645210: Provide for Miscellaneous Repairs [at Sunnyvale Golf Course, Restaurant & Support Facilities.]**

**Product: A Repair Completed**

**Reported Result: 0**

**Activity 645660: Provide for Miscellaneous Repairs [at Sunken Gardens Golf Course.]**

**Product: A Repair Completed**

**Reported Result: 14**

This activity is intended to track various repairs such as vandalism or fence repairs that do not fit well into other specific activity numbers. These types of repairs are rare occurrences.

Finding 1: Products are only tracked on time cards. There are no logs or work-order systems in place to provide support documentation. Products for these activities could not be verified without support documentation.

***Recommendation 1: Work with auditors to devise a system that will easily track and report repairs completed by using or slightly modifying current operational practices.***

**Activity 645220: Provide for Building Repairs [at Sunnyvale Golf Course, Restaurant & Support Facilities.]**

**Product: A Repair Completed**

**Reported Result: 12**

**Activity 645670: Provide for Building Repairs [at Sunken Gardens Golf Course.]**

**Product: A Repair Completed**

**Reported Result: 15**

This activity number is for tasks such as painting, plumbing, carpentry, and electrical work in and around all buildings at the Sunnyvale Golf Course.

Finding 1: Products are only tracked on time cards. There are no logs or work-order systems in place to provide support documentation. Products for these activities could not be verified without support documentation.

***Recommendation 1: Work with auditors to devise a system that will easily track and report repairs completed by using or slightly modifying current operational practices.***

**Activity 645240: Provide Safety Inspections [at Sunnyvale Golf Course, Restaurant & Support Facilities.]**

**Product: A Scheduled Inspection**

**Reported Result: 5**

**Auditor Count: 6**

**Activity 645690: Provide Safety Inspections [at Sunken Gardens Golf Course].**

**Product: A scheduled Inspection**

**Reported Result: 2**

**Auditor Count: 12**

The safety inspection form used by the Program records 12 months of completed inspections.

Finding 1: Not all safety inspections are being recorded in the financial system.

***Recommendation 1: Work with auditors to devise a system that will easily track and report safety inspections performed by using or slightly modifying current operational practices.***

**Finding 2:** The auditor was told during the site visit at the Sunnyvale Golf Course that staff is required to do six safety inspections per year. However, the SOPs for these two activities outline “monthly inspections,” and the MBO budgets for 12 inspections per year. Staff may not have a clear understanding of how many inspections they are required to perform.

**Recommendation 2:** *Clarify safety inspection responsibilities at the Sunnyvale Golf Course.*

**Activity 645250: Provide for Restaurants Services [at Sunnyvale Golf Course, Restaurant & Support Facilities.]**

**Product: Dollars Collected**

**Reported Result: 0**

**Auditor Count: \$87,654**

This activity started on July 1, 2004 and was new for FY 2004/2005 but products should have been reported. The data source specified in the SOP for this activity is the *Year to Date Revenues and Transfers In by Fund* report (FUNDREV) produced by the City's Finance Department. The activity tracks all city resources needed to repair the building facilities and reports as products the revenue collected from the Lookout Inn (restaurant contractor) in rent and a percentage of gross sales.

**Finding 1:** Products were not reported for this activity although data was available.

**Recommendation 1:** *Job titles responsible for reporting/monitoring the measures should be listed on the SOP to ensure reporting occurs.*

**Activity 645310: Repair Golf Cars [at Sunnyvale Golf Course]**

**Product: A Golf Car Repaired**

**Reported Result: 78**

This activity includes all labor and materials associated with the maintenance and repair of the golf car fleet and includes costs associated with regularly scheduled vehicle maintenance as well as repairs necessitated from accidental misuse or intentional abuse. It does not provide for daily preparation and upkeep of the golf cars, or repairs completed under warranty at no charge to the City.

The documents that were retained for this measure do not indicate all the repairs that were made. Staff started a repair tracking log in September of 2004 that unfortunately does not cover the entire fiscal year.

Finding 1: Auditors could not verify the reported result as accurate because support documentation was incomplete.

**Recommendation 1: No recommendation – staff started a repair tracking log in September of 2005 that the auditor verified is adequate to track these products.**

**Activity 645400: Provide Customer Service [at Sunnyvale Golf Course].**

**Product: A Golf Round  
Reported Result: 82,145**

**Activity 645800: Provide Customer Service [at Sunken Gardens Golf Course].**

**Product: A Golf Round  
Reported Result: 74,378**

Golf rounds played are tracked by the Program on handwritten pairing sheets and through cash register transactions. These two activities were verified by taking a random sample of pairing sheets for 12 days throughout the year. Of the 24 pairing sheets reviewed, five program counts varied from the auditor's counts but all were within the 5% margin of error allowed.

No findings to note.

**Activity 645410: Provide Tournament Services [at Sunnyvale Golf Course].**

**Product: A Tournament Conducted  
Reported Result: 344  
Auditor Count: 335**

**Activity 645810: Provide Tournament Services [at Sunken Gardens Golf Course].**

**Product: A Tournament Conducted  
Reported Result: 330  
Auditor Count: 325**

Tournaments are recorded on both a calendar and on the hand-written pairing sheets at each of the golf courses. Tournaments are not given discounts for player count. When tournaments arrive at the course, they are rung into the registers at the straight green fee rate dictated by the time, day, and number of players.

Finding 1: The tournament calendar indicates these activities may have been over reported slightly but within the error of margin allowed.

**Recommendation 1: No recommendation. This measure has been eliminated in the FY2006-2007 budget restructure.**



**Activity 645710: Repair Driving Range Equipment [at Sunken Gardens Golf Course].**

**Product: A Repair Completed**

**Reported Result: 14**

This activity includes all labor and material associated with the maintenance and repair of the range ball picking equipment at Sunken Gardens Driving Range. It includes costs associated with regularly scheduled maintenance as well as repairs necessitated from accidental misuse or intentional abuse. It does not provide for daily preparation and upkeep of the driving range equipment.

Finding 1: Products are only tracked on time cards. There is no log or work-order system in place to provide support documentation. Products for this activity could not be verified without support documentation.

***Recommendation 1: Work with auditors to devise a system that will easily track and report repairs completed use by using or slightly modifying current operational practices.***

**Activity 645720: Provide Golf Instruction [at Sunken Gardens Golf Course].**

**Product: A Lesson Provided**

**Reported Result: 1,824**

**Auditor Count: 1,743**

Instructors keep lesson log books and report products on timecards. Although lessons are reported as occurring only at the Sunken Gardens Golf Course, the number reported does include the lessons occurring at the Sunnyvale Golf Course. Logbooks indicate this activity was over reported by 81 lessons (4.6%). Then it was realized that the supervisor who reports this activity forgot to log group lessons in his own log book.

Finding 1: Logbooks indicate a minor reporting error occurred within the margin error allowed.

***Recommendation 1: Clerical mistake – no recommendation.***

**Activity 645940: Sunnyvale Golf Course Operations Administration and Support**

**Product: Work Hour**

**Reported Result: 0**

**Auditor Count: Not Audited**

The product for this Activity is a work hour. Auditors do not reconcile activities for which the product is a work hour because there is no practical method by which to verify the hours were worked.

**Activity 645950: Sunnyvale Golf Course Operations Administration and Support**

**Product: Work Hour**

**Reported Result: 0**

**Auditor Count: Not Audited**

The product for this Activity is a work hour. Auditors do not reconcile activities for which the product is a work hour because there is no practical method by which to verify the hours were worked.

**Activity 645960: Sunnyvale Golf Course Operations Administration and Support**

**Product: Work Hour**

**Reported Result: 0**

**Auditor Count: Not Audited**

The product for this Activity is a work hour. Auditors do not reconcile activities for which the product is a work hour because there is no practical method by which to verify the hours were worked.

**Activity 645970: Sunnyvale Golf Course Operations Administration and Support**

**Product: Work Hour**

**Reported Result: 0**

**Auditor Count: Not Audited**

The product for this Activity is a work hour. Auditors do not reconcile activities for which the product is a work hour because there is no practical method by which to verify the hours were worked.

**Table 1 – Program and SDP Measures**

		Reported Result	Auditor Calculation	Accurate within 3%
<b>PROGRAM MEASURE #1</b>	Golf courses landscapes and facilities are free from hazardous conditions, with reported hazardous conditions abated within 24 hours.	100%	96.40%	No - 3.6%
<b>Similar SDP Measures</b>		<b>Reported Result</b>	<b>Auditor Calculation</b>	<b>Accurate within 3%</b>
SDP 64501-1	Sunnyvale Golf Course Landscapes and Components	100%	100%	Yes
SDP 64502-1	Sunnyvale Golf Course Restaurant and Support Facilities	100%	77.80%	No - 22.2%
SDP 64503-1	Sunnyvale Golf Course Rental Cars	100%	100%	Yes
SDP 64504-1	Golf Shops and Merchandise Displays	100%	100%	Yes
SDP 64505-1	Sunken Gardens Golf Course Landscapes and Components	100%	100%	Yes
SDP 64506-1	Sunken Gardens Golf Course Restaurant and Support Facilities	100%	100%	Yes
SDP 64507-1	Sunken Gardens Driving Range	100%	100%	Yes
SDP 64508-1	Sunken Gardens Golf Shops and Merchandise Displays	100%	100%	Yes
		<b>Reported Result</b>	<b>Auditor Calculation</b>	<b>Accurate within 3%</b>
<b>PROGRAM MEASURE #2</b>	Staff survey results of golf courses and golf shops indicate an average score of 85% of Golf Division standards for attractiveness.	94.74%	94.69%	Yes
<b>Similar SDP Measures</b>		<b>Reported Result</b>	<b>Auditor Calculation</b>	<b>Accurate within 3%</b>
SDP 64501-2	Sunnyvale Golf Course Landscapes and Components	91.12%	91.36%	Yes
SDP 64502-2	Sunnyvale Golf Course Restaurant and Support Facilities	96.67%	96.67%	Yes
SDP 64503-2	Sunnyvale Golf Car Rental Services	94.46%	94.44%	Yes
SDP 64504-2	Sunnyvale Golf Shop Facility	90.00%	90.00%	Yes
SDP 64505-2	Sunken Gardens Golf Course Landscapes and Components	96.20%	96.30%	Yes
SDP 64506-2	Sunken Gardens Golf Course Restaurant and Support Facilities	100.00%	100.00%	Yes
SDP 64507-2	Sunken Gardens Golf Driving Range Services	100.00%	100.00%	Yes
SDP 64508-2	Sunken Gardens Golf Shop Facility	88.88%	88.89%	Yes
		<b>Reported Result</b>	<b>Auditor Calculation</b>	<b>Accurate within 3%</b>
<b>PROGRAM MEASURE #3</b>	Staff survey results of golf courses and golf shops indicate an average score of 85% of Golf Division standards for usability.	98.66%	97.55%	Yes
<b>Similar SDP Measures</b>		<b>Reported Result</b>	<b>Auditor Calculation</b>	<b>Accurate within 3%</b>
SDP 64501-3	Sunnyvale Golf Course Landscapes and Components	90.81%	96.30%	No - 5.44%
SDP 64502-3	Sunnyvale Golf Course Restaurant and Support Facilities	90.90%	90.91%	Yes
SDP 64503-3	Sunnyvale Golf Car Rental Services	100.00%	100.00%	Yes
SDP 64504-3	Sunnyvale Golf Shop Facility	100.00%	100.00%	Yes
SDP 64505-3	Sunken Gardens Golf Course Landscapes and Components	99.06%	99.07%	Yes
SDP 64506-3	Sunken Gardens Golf Course Restaurant and Support Facilities	100.00%	100.00%	Yes
SDP 64507-3	Sunken Gardens Golf Driving Range Services	92.58%	92.59%	Yes
SDP 64508-3	Sunken Gardens Golf Shop Facility	100.00%	100.00%	Yes
		<b>Reported Result</b>	<b>Auditor Calculation</b>	<b>Accurate within 3%</b>
<b>PROGRAM MEASURE #4</b>	The Budget/Cost Ratio (planned cost divided by actual cost) is 1.0.	1	1	Yes
<b>Similar SDP Measures</b>		<b>Reported Result</b>	<b>Auditor Calculation</b>	<b>Accurate within 3%</b>
SDP 64501-4	Sunnyvale Golf Course Landscapes and Components	1.01	0.99	Yes
SDP 64502-4	Sunnyvale Golf Course Restaurant and Support Facilities	1.07	0.93	No - 13%
SDP 64503-4	Sunnyvale Golf Car Rental Services	0.85	1.17	No - 27%
SDP 64504-4	Sunnyvale Golf Shop Facility	0.97	1.03	No - 6%
SDP 64505-4	Sunken Gardens Golf Course Landscapes and Components	0.99	1.01	Yes
SDP 64506-4	Sunken Gardens Golf Course Restaurant and Support Facilities	0.93	1.07	No - 13%
SDP 64507-4	Sunken Gardens Golf Driving Range Services	1.02	0.98	No - 3.9%
SDP 64508-4	Sunken Gardens Golf Shop Facility	1.05	0.95	No - 9.5%

**Table 1 – Program and SDP Measures (continued)**

		Reported Result	Auditor Calculation	Accurate within 3%
<b>PROGRAM MEASURE #6</b>	Overall Customer Satisfaction is 85%.	99.23%	99.45%	Yes
<b>Similar SDP Measures</b>		<b>Reported Result</b>	<b>Auditor Calculation</b>	<b>Accurate within 3%</b>
SDP 64501-5	Customer satisfaction with Sunnyvale Golf Course Landscapes and Components is 85%	94.57%	94.62%	Yes
SDP 64502-5	Customer satisfaction with Sunnyvale Golf Course Restaurant and Support Facilities is 85%	95.93%	95.97%	Yes
SDP 64503-6	Customer satisfaction with Sunnyvale Golf Car Rental Services is 85%	96.04%	96.08%	Yes
SDP 64504-6	Customer satisfaction with Sunnyvale Golf Shop Facility is 85%	97.64%	97.66%	Yes
SDP 64505-5	Customer satisfaction with Sunken Gardens Golf Course Landscapes and Components is 85%	99.14%	99.13%	Yes
SDP 64506-5	Customer satisfaction with Sunken Gardens Golf Course Restaurant and Support Facilities is 85%	95.89%	95.85%	Yes
SDP 64507-6	Customer satisfaction with Sunken Gardens Golf Driving Range Services is 85%	95.54%	95.48%	Yes
SDP 64508-6	Customer satisfaction with golf services at the Sunken Gardens Golf Shop is 85%	99.12%	99.12%	Yes
		<b>Reported Result</b>	<b>Auditor Calculation</b>	<b>Accurate within 3%</b>
<b>PROGRAM MEASURE #7</b>	Estimated Golf Rounds/Actual Played Ratio is 1.0.**	0.87	0.87	Yes
<b>Similar SDP Measures</b>		<b>Reported Result</b>	<b>Auditor Calculation</b>	<b>Accurate within 3%</b>
SDP 64504-7	Sunnyvale Golf Course golf rounds/played ratio (actual golf rounds played divided by planned golf rounds) is 1.0	0.87	0.87	Yes
SDP 64508-7	Sunken Gardens Golf Course golf rounds/played ratio (actual golf rounds played divided by planned golf rounds) is 1.0	0.88	0.88	Yes

**Table 2 – Activity Product Counts**

Sunnyvale Golf Course							
Activity No.	Activity	SOP Product	Reported Product	Static Y/N	Reported Amount	Auditor Calc.	Accurate within 5%
645000	Mow Greens	An Acre Mowed	An Acre	Yes	3	Total from Plat Map ↕	
645010	Maintain Greens	An Acre Maintained	An Acre	Yes	3		
645020	Mow Tees and Collars	An Acre Mowed	An Acre	Yes	5		
645030	Maintain Tees and Collars	An Acre Maintained	An Acre	Yes	5		
645040	Mow Fairways	An Acre Mowed	An Acre	Yes	50		
645050	Maintain Fairways	An Acre Maintained	An Acre	Yes	50		
645060	Mow Aprons and Roughs	An Acre Mowed	An Acre	Yes	86		
645070	Maintain Aprons and Roughs	An Acre Maintained	An Acre	Yes	86		
645120	Maintain Ground Cover, Shrubs and Parking Lots	An Acre Maintained	An Acre	Yes	5		
645130	Maintain Sandtraps	An Acre Maintained	An Acre	Yes	4		
645140	Maintain Lakes	An Acre Maintained	An Acre	Yes	6		
645200	Maintain Carts Paths	An Acre Maintained	An Acre	Yes	3		
<b>Total Acreage</b>					<b>162</b>	<b>132</b>	<b>No-19%</b>
645080	Provide for Control of Pests	A Scheduled Service	Same	No	29	40	No-28%
645090	Provide Irrigation for Turf	An Acre Irrigated	A Scheduled Service	Yes	100	acreage	NATD*
645100	Repair of Irrigation Equip.	A Repair Completed	Same	No	4	No Log	NATD
645110	Maintain Trees	A Tree Maintained	A Tree	Yes	2,313	NATD	NATD
645150	Provide Course Setup	A Scheduled Service	Same	Yes	364	364	Yes
645160	Repair Mechanical Equip.	A Repair Completed	An Equipment Repair	Yes	45	47	Yes-4%
645210	Provide for Misc. Repairs	A Repair Completed	Same	No	0	No Log	NATD
645220	Provide for Building Repairs	A Repair Completed	Same	No	12	No Log	NATD
645230	Provide Custodial Maintenance	A Scheduled Service	Same	Yes	364	364	Yes
645240	Provide Safety Inspections	A Scheduled Inspection	Same	No	5	6	No-17%
645250	Provide for Restaurant Services	Dollars Collected	Same	No	0	87,654	No
645300	Provide Rental Golf Cars	A Golf Car Provided	Same	Yes	60	60	Yes
645310	Repair Golf Cars	A Golf Car Repaired	Same	No	78	Inc. Log	NATD
645400	Provide Customer Service	A Golf Round	Same	No	82,145	sample	Yes
645410	Provide Tournament Services	A Tournament Conducted	Same	No	344	335	Yes-2.6%

\* NATD = Not able to determine

Highlighted "Yes" in the "Static" column indicates the product title does not reflect the static nature of the product.

**Table 2 – Activity Product Counts (continued)**

<b>Sunken Gardens</b>							
<b>Activity No.</b>	<b>Activity</b>	<b>SOP Product</b>	<b>Reported Product</b>	<b>Static Y/N</b>	<b>Reported Amount</b>	<b>Auditor Calc.</b>	<b>Accurate w/in 5%</b>
645500	Mow Greens	An Acre Mowed	An Acre	Yes	1.86	Total from Plat Map ↓	No-clerical
645510	Maintain Greens	An Acre Maintained	An Acre	Yes	0.86		
645520	Mow Tees and Collars	An Acre Mowed	An Acre	Yes	0.69		
645530	Maintain Tees and Collars	An Acre Maintained	An Acre	Yes	0.69		
645540	Mow Fairways	An Acre Mowed	An Acre	Yes	20.00		
645550	Maintain Fairways	An Acre Maintained	An Acre	Yes	20.00		
645560	Mow Driving Range	An Acre Mowed	An Acre	Yes	8.00		
645570	Maintain Driving Range	An Acre Maintained	An Acre	Yes	8.00		
645620	Maintain Ground Cover, Shrubs and Parking Lots	An Acre Maintained	An Acre	Yes	2.20		
645630	Maintain Sandtraps	An Acre Maintained	An Acre	Yes	0.40		
<b>Total Acreage</b>					<b>32</b>	<b>28</b>	<b>No - 13%</b>
645580	Provide for Control of Pests	A Scheduled Service	Same	No	12	27	No-125%
645590	Provide Irrigation for Turf	An Acre Irrigated	A scheduled Service	Yes	28	acreage	NATD
645600	Repair of Irrigation Equip.	A Repair Completed	A repair completed	No	56	No Log	NATD
645610	Maintain Trees	A Tree Maintained	A Tree	Yes	929	NATD	NATD
645640	Provide Course Setup	A Scheduled Service	Same	Yes	364	365	Yes
645650	Repair Mechanical Equip.	A Repair Completed	An Equipment Repair	Yes	20	23	No-15%
645660	Provide for Misc. Repairs	A Repair Completed	Same	No	14	No Log	NATD
645670	Provide for Building Repairs	A Repair Completed	Same	No	15	No Log	NATD
645680	Provide Custodial Maintenance	A Scheduled Service	Same	Yes	364	364	Yes
645690	Provide Safety Inspections	A Scheduled Inspection	Same	No	2	12	No-83%
645700	Prepare Driving Range	An Open Day	Same	Yes	364	364	Yes
645710	Repair Driving Range Equipment	A Repair Completed	Same	No	14	No Log	NATD
<b>645720</b>	Provide Golf Instruction - Sunken Garden	A Lesson Provided	Same	No	1,824	1,743	Yes-4.4%
645800	Provide Customer Service	A Golf Round	Same	No	74,378	Sample	Yes
645810	Provide Tournament Services	A Tournament Conducted	Same	No	330	325	Yes
645940	Sunnyvale GC Operations Admin. and Support	Work Hour	Not Audited				
645950	Sunnyvale Golf Services Admin. and Support	Work Hour	Not Audited				
645960	Sunken Gardens Golf Course Maint. Operations and Golf Shop Services, Admin. and Support	Work Hour	Not Audited				
645970	Sunken Gardens Golf Services Admin. and Support	Work Hour	Not Audited				

\* NATD = Not able to determine

Highlighted "Yes" in the "Static" column indicates the product title does not reflect the static nature of the product.

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### Golf Course Maintenance Operations and Golf Shop Services Departmental Response to FY 2004/2005 Program Results Audit

Program Outcome Measure Findings and Recommendations					
Outcome Level	Measure	Summary of Findings	Summary of Recommendations	Department Response	Disposition
<b>Program-Wide Finding</b>		System details very interesting and useful information but has an extremely large number of measures and does not portray a complete picture of the program's performance	Recommendation: Work with Internal Audit staff to streamline and integrate the performance reporting structure into daily work activities	Agree that the Program is complex and that we measure many different measures and products. However, this Program has been restructured for FY 2006/07 and actually includes more measures and products. This being said staff would look forward to working with the IA to determine more simple measures and products that can be tracked within the workflow and structure of the Program Activities.	Work with Internal Audit staff to align budget structures with operations.
<b>Program Measure 1 and Related SDP Measures (Only the area of service differs)</b>					
<b>Program Measure 1</b>	Golf courses landscapes and facilities are free from hazardous conditions, with reported hazardous conditions abated within 24 hours.	Finding 1: Two measures were miscoded as "M" for met standards that were not abated within 24 hours.	Recommendation 1: During the calculation stage for these measures, management should review logs to ensure staff members are correctly coding outcomes.	Agree, two data points (hazard identified) incorrectly noted in the Support Facilities Hazard Log that stair grip treads had not been abated within 24 hours. While the entries themselves were in error and the hazards had actually been cordoned-off within 24 hours, the notations were incorrect and ought to have resulted in less than "Met" rating for the SDP Measure and the Roll-Up program Measure. Staff will double check the log books prior to submitting year-end reports.	Implement
<b>SDP 64501-1</b>	Sunnyvale Golf Course Landscapes and Components	See Program Measure 1 Findings.	See Program Measure 1 Recommendations.	Agree. Though no error was found in this measure or its related documentation, the Log Book will be double checked prior to submitting year-end reports.	"
<b>SDP 64502-1</b>	Sunnyvale Golf Course Restaurant and Support Facilities	See Program Measure 1 Findings.	See Program Measure 1 Recommendations.	Agree, two data points (hazard identified) incorrectly noted in the Support Facilities Hazard Log that stair grip treads had not been abated within 24 hours. While the entries themselves were in error and the hazards had actually been cordoned-off within 24 hours, the notations were incorrect and ought to have resulted in less than "Met" rating for the SDP Measure and the Roll-Up program Measure. Staff will double check the log books prior to submitting year-end reports.	"
<b>SDP 64503-1</b>	Sunnyvale Golf Course Rental Cars	See Program Measure 1 Findings.	See Program Measure 1 Recommendations.	Agree. Though no error was found in this measure or its related documentation, the Log Book will be double checked prior to submitting year-end reports.	"
<b>SDP 64504-1</b>	Golf Shops and Merchandise Displays	See Program Measure 1 Findings.	See Program Measure 1 Recommendations.	Agree. Though no error was found in this measure or its related documentation, the Log Book will be double checked prior to submitting year-end reports.	"
<b>SDP 64505-1</b>	Sunken Gardens Golf Course Landscapes and Components	See Program Measure 1 Findings.	See Program Measure 1 Recommendations.	Agree. Though no error was found in this measure or its related documentation, the Log Book will be double checked prior to submitting year-end reports.	"



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Outcome Level	Measure	Summary of Findings	Summary of Recommendations	Department Response	Disposition
<b>SDP 64506-1</b>	Sunken Gardens Golf Course Restaurant and Support Facilities	See Program Measure 1 Findings.	See Program Measure 1 Recommendations.	Agree. Though no error was found in this measure or its related documentation, the Log Book will be double checked prior to submitting year-end reports.	Implement
<b>SDP 64507-1</b>	Sunken Gardens Driving Range	See Program Measure 1 Findings.	See Program Measure 1 Recommendations.	Agree. Though no error was found in this measure or its related documentation, the Log Book will be double checked prior to submitting year-end reports.	"
<b>SDP 64508-1</b>	Sunken Gardens Golf Shops and Merchandise Displays	See Program Measure 1 Findings.	See Program Measure 1 Recommendations.	Agree. Though no error was found in this measure or its related documentation, the Log Book will be double checked prior to submitting year-end reports.	"
<b>Program Measure 2 and Related SDP Measures (Only the area of service differs)</b>					
<b>Program Measure 2</b>	Staff survey results of golf courses and golf shops indicate an average score of 85% of Golf Division standards for attractiveness.	<p>Finding 1a: The surveys measure some transient conditions such as "graffiti is abated in 24 hours," the presence of litter in parking lots, and the cleanliness of restrooms. Staff reported that while these surveys are only performed three times per year, they are simply formalized versions of the inspections they do everyday.</p> <p>Finding 1b: The survey measures the staff perspective of the same elements evaluated by customers in Program Outcome Measure #6.</p>	Recommendation 1: Consider deleting this measure and increasing the frequency of the customer feedback in Program Outcome Measure #6. One suggestion would be to install a "condition comment box" at the end of the course. A decrease in negative comments would be an indication of condition quality.	Staff surveys and Customers Surveys should be retained. The information supplied through staff site evaluations does not duplicate information provided through Customer Satisfaction Surveys. Staff site audits present a professional evaluation of the quality of course and facility conditions while Customer Satisfaction provides a look at how the golfer feels about their experience on our course and in our facilities. Both data are important but quite dissimilar. In addition, previous audit of Program 265 completed in 2004 found the staff site evaluation system to be valid and easily replicated by trained auditors unfamiliar with landscape and facility maintenance activities. Staff will work with auditors to improve location and/or format of Customer comment cards and boxes.	<p>Retain staff surveys per departmental request.</p> <p>Work with auditors to increase the visibility of the comment/ suggestion box and develop an objective comment/suggestion on questionnaire</p>
<b>Program Measure 2 (Continued)</b>	Staff survey results of golf courses and golf shops indicate an average score of 85% of Golf Division standards for attractiveness.	Finding 2: The Excel spreadsheets used to analyze the survey results are very sophisticated. The result numbers are calculated from formulas that pull numbers from linked cells in other worksheets. When the cell is clicked to see the formula, only the linked references are displayed, not the numbers. It is very difficult to verify the calculations in these types of formulas as one has to search for the actual number in other worksheets.	Recommendation 2: Program management should work with the auditor during the implementation phase to develop a simplified system of analyzing the results that shows the numbers being calculated.	The previous audit of Program 265 supported the use of similar complex spreadsheets. However, Department staff would appreciate any redesign of the current spreadsheets that would help make them more clear and user friendly.	Implement
<b>SDP 64501-2</b>	Sunnyvale Golf Course Landscapes and Components	See Findings for Program Measure 2.	See Recommendations for Program Measure 2.	Please see dept. response to Program Measure 2.	"
<b>SDP 64502-2</b>	Sunnyvale Golf Course Restaurant and Support Facilities	See Findings for Program Measure 2.	See Recommendations for Program Measure 2.	Please see dept. response to Program Measure 2.	Implement

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Outcome Level	Measure	Summary of Findings	Summary of Recommendations	Department Response	Disposition
<b>SDP 64503-2</b>	Sunnyvale Golf Car Rental Services	See Findings for Program Measure 2.	See Recommendations for Program Measure 2.	Please see dept. response to Program Measure 2.	"
<b>SDP 64504-2</b>	Sunnyvale Golf Shop Facility	See Findings for Program Measure 2.	See Recommendations for Program Measure 2.	Please see dept. response to Program Measure 2.	"
<b>SDP 64505-2</b>	Sunken Gardens Golf Course Landscapes and Components	See Findings for Program Measure 2.	See Recommendations for Program Measure 2.	Please see dept. response to Program Measure 2.	"
<b>SDP 64506-2</b>	Sunken Gardens Golf Course Restaurant and Support Facilities	See Findings for Program Measure 2.	See Recommendations for Program Measure 2.	Please see dept. response to Program Measure 2.	"
<b>SDP 64507-2</b>	Sunken Gardens Golf Driving Range Services	See Findings for Program Measure 2.	See Recommendations for Program Measure 2.	Please see dept. response to Program Measure 2.	"
<b>SDP 64508-2</b>	Sunken Gardens Golf Shop Facility	See Findings for Program Measure 2.	See Recommendations for Program Measure 2.	Please see dept. response to Program Measure 2.	"
<b>Program Measure 3 and Related SDP Measures (Only the area of service differs)</b>					
<b>Program Measure 3</b>	Staff survey results of golf courses and golf shops indicate an average score of 85% of Golf Division standards for usability.	<p>This Program Measure and related Service Delivery Plans all use the same staff survey form as Program Measure #2. The same findings apply to this measure.</p> <p>Finding 1a: The surveys measure some transient conditions such as "graffiti is abated in 24 hours," the presence of litter in parking lots, and the cleanliness of restrooms. Staff reported that while these surveys are only performed three times per year, they are simply formalized versions of the inspections they do everyday.</p> <p>Finding 1b: The survey measures the staff perspective of the same elements evaluated by customers in Program Outcome Measure #6.</p>	<p>This Program Measure and related Service Delivery Plans all use the same staff survey form as Program Measure #2. The same recommendations apply to this measure.</p> <p>Recommendation 1: Consider deleting this measure and increasing the frequency of the customer feedback in Program Outcome Measure #6. One suggestion would be to install a "condition comment box" at the end of the course. A decrease in negative comments would be an indication of condition quality.</p>	Staff surveys and Customers Surveys should be retained. The information supplied through staff site evaluations does not duplicate information provided through Customer Satisfaction Surveys. Staff site audits present a professional evaluation of the quality of course and facility conditions while Customer Satisfaction provides a look at how the golfer feels about their experience on our course and in our facilities. Both data are important but quite dissimilar. In addition, previous audit of Program 265 completed in 2004 found the staff site evaluation system to be valid and easily replicated by trained auditors unfamiliar with landscape and facility maintenance activities. Staff will work with auditors to improve location and/or format of Customer comment cards and boxes.	<p>Retain staff surveys per departmental request.</p> <p>Work with auditors to increase the visibility of the comment/ suggestion box and develop an objective comment/ suggestion questionnaire</p>
<b>Program Measure 3 (Continued)</b>	Staff survey results of golf courses and golf shops indicate an average score of 85% of Golf Division standards for attractiveness.	Finding 2: The Excel spreadsheets used to analyze the survey results are very sophisticated. The result numbers are calculated from formulas that pull numbers from linked cells in other worksheets. When the cell is clicked to see the formula, only the linked references are displayed, not the numbers. It is very difficult to verify the calculations in these types of formulas as one has to search for the actual number in other worksheets.	Recommendation 2: Program management should work with the auditor during the implementation phase to develop a simplified system of analyzing the results that shows the numbers being calculated.	The previous audit of Program 265 supported the use of similar complex spreadsheets. However, Department staff would appreciate any redesign of the current spreadsheets that would help make them more clear and user friendly.	Implement
<b>SDP 64501-3</b>	Sunnyvale Golf Course Landscapes and Components	See Findings for Program Measure 2.	See Recommendations for Program Measure 2.	Please see dept. response to Program Measure 2.	"

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Outcome Level	Measure	Summary of Findings	Summary of Recommendations	Department Response	Disposition
<b>SDP 64502-3</b>	Sunnyvale Golf Course Restaurant and Support Facilities	See Findings for Program Measure 2.	See Recommendations for Program Measure 2.	Please see dept. response to Program Measure 2.	"
<b>SDP 64503-3</b>	Sunnyvale Golf Car Rental Services	See Findings for Program Measure 2.	See Recommendations for Program Measure 2.	Please see dept. response to Program Measure 2.	"
<b>SDP 64504-3</b>	Sunnyvale Golf Shop Facility	See Findings for Program Measure 2.	See Recommendations for Program Measure 2.	Please see dept. response to Program Measure 2.	"
<b>SDP 64505-3</b>	Sunken Gardens Golf Course Landscapes and Components	See Findings for Program Measure 2.	See Recommendations for Program Measure 2.	Please see dept. response to Program Measure 2.	"
<b>SDP 64506-3</b>	Sunken Gardens Golf Course Restaurant and Support Facilities	See Findings for Program Measure 2.	See Recommendations for Program Measure 2.	Please see dept. response to Program Measure 2.	"
<b>SDP 64507-3</b>	Sunken Gardens Golf Driving Range Services	See Findings for Program Measure 2.	See Recommendations for Program Measure 2.	Please see dept. response to Program Measure 2.	"
<b>SDP 64508-3</b>	Sunken Gardens Golf Shop Facility	See Findings for Program Measure 2.	See Recommendations for Program Measure 2.	Please see dept. response to Program Measure 2.	"
<b>Program Measure 4 and Related SDP Measures (Only the area of service differs)</b>					
<b>Program Measure 4</b>	The Budget/Cost Ratio (planned cost divided by actual cost) is 1.0.	Finding 1: All Budget/Cost Ratios submitted for the eight Service Delivery Plans were reported incorrectly due to a POR error.	Recommendation 1: Review POR's for clerical errors before submitting to the City Manager.	Agree. This was a POR input error by the Superintendent of Parks. Analyst staff was not available to double-check for errors prior to the POR submittal. POR will be double-checked in the future.	Implement
<b>SDP 64501-4</b>	Sunnyvale Golf Course Landscapes and Components	See Findings for Program Measure 4.	See Recommendations for Program Measure 4.	Agree. See dept. response to Program Measure 4.	"
<b>SDP 64502-4</b>	Sunnyvale Golf Course Restaurant and Support Facilities	See Findings for Program Measure 4.	See Recommendations for Program Measure 4.	Agree. See dept. response to Program Measure 4.	"
<b>SDP 64503-4</b>	Sunnyvale Golf Car Rental Services	See Findings for Program Measure 4.	See Recommendations for Program Measure 4.	Agree. See dept. response to Program Measure 4.	"
<b>SDP 64504-4</b>	Sunnyvale Golf Shop Facility	See Findings for Program Measure 4.	See Recommendations for Program Measure 4.	Agree. See dept. response to Program Measure 4.	"
<b>SDP 64505-4</b>	Sunken Gardens Golf Course Landscapes and Components	See Findings for Program Measure 4.	See Recommendations for Program Measure 4.	Agree. See dept. response to Program Measure 4.	"
<b>SDP 64506-4</b>	Sunken Gardens Golf Course Restaurant and Support Facilities	See Findings for Program Measure 4.	See Recommendations for Program Measure 4.	Agree. See dept. response to Program Measure 4.	"
<b>SDP 64507-4</b>	Sunken Gardens Golf Driving Range Services	See Findings for Program Measure 4.	See Recommendations for Program Measure 4.	Agree. See dept. response to Program Measure 4.	"
<b>SDP 64508-4</b>	Sunken Gardens Golf Shop Facility	See Findings for Program Measure 4.	See Recommendations for Program Measure 4.	Agree. See dept. response to Program Measure 4.	Implement

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### Golf Course Maintenance Operations and Golf Shop Services Departmental Response to FY 2004/2005 Program Results Audit

Outcome Level	Measure	Summary of Findings	Summary of Recommendations	Department Response	Disposition
<b>Program Measure 5 and Related SDP Measures (Only the area of service differs)</b>					
<b>Program Measure 5</b>	The Revenue/Budget Ratio (actual revenue divided by planned cost) is 1.0.	Finding 1: Five minor errors were not captured with current data collection and result calculation methodologies.	Recommendation 1: Devise calculation spreadsheet form that accounts for all possible revenue and expenditure codes to ensure all figures are captured.	Department staff would appreciate any redesign of the current spreadsheets that would help make them more clear, accurate and user friendly.	Implement
			Recommendation 2: The Program needs to double check financial figures in the system each accounting period to ensure their revenues and expenditures are reported accurately.	Program managers currently review expenditure and revenue figures on a period basis and provide accounting period correction forms as needed. However, not all errors are caught during this process and as auditors noted "five minor errors occurred". Staff would welcome additional training and/or format for data to assist in identifying a higher percentage of errors that occur.	Implement
<b>SDP 64503-5</b>	Sunnyvale Golf Car Rental Services	See Findings for Program Measure 5.	See Recommendations for Program Measure 5.	Agree. See dept. response to Program Measure 5.	"
<b>SDP 64504-5</b>	Sunnyvale Golf Shop Facility	See Findings for Program Measure 5.	See Recommendations for Program Measure 5.	Agree. See dept. response to Program Measure 5.	"
<b>SDP 64507-5</b>	Sunken Gardens Golf Driving Range Services	See Findings for Program Measure 5.	See Recommendations for Program Measure 5.	Agree. See dept. response to Program Measure 5.	"
<b>SDP 64508-5</b>	Sunken Gardens Golf Shop Facility	See Findings for Program Measure 5.	See Recommendations for Program Measure 5.	Agree. See dept. response to Program Measure 5.	"
<b>Program Measure 6 and Related SDP Measures (Only the area of service differs)</b>					
<b>Program Measure 6</b>	Overall Customer Satisfaction is 85%.	Finding #1: The tally and calculation methodology is cumbersome and difficult to verify as there is no reference back to source documentation.	Recommendation #1: Program management should work with the auditor during the implementation phase to develop a system of analyzing the results that shows the numbers being calculated.	The systems used have been supported by previous auditors in past years; however, department staff would appreciate any redesign of the current methodology that would help make them more clear, accurate and user friendly.	Implement

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### Golf Course Maintenance Operations and Golf Shop Services Departmental Response to FY 2004/2005 Program Results Audit

Outcome Level	Measure	Summary of Findings	Summary of Recommendations	Department Response	Disposition
<b>Program Measure 6 (Continued)</b>		Finding #2: This measure is the customer evaluation of the same course elements reviewed by staff surveys in Program Outcome Measures #2 and #3. Since the customer perspective is a more objective evaluation, the Program should consider eliminating the staff surveys and using the customer surveys to guide staff resource allocations.	Recommendation 2: Consider increasing the frequency of the customer feedback in Program Outcome Measure #6. One suggestion would be to install a "condition comment box" at the end of the course. A decrease in negative comments would be an indication of condition quality.	Staff has become aware that new standards are being developed for transactional surveys such as this one for the golf courses and will implement such standards as they become available. However, increasing the frequency of Customer Surveys has been tried in past years and has not provided a significant variation in results to this measure. Staff has surveyed customers 12/year and 3/year and found scores to be very close to those of recent once per year surveys.	City staff currently is developing transactional survey standards.  Implement to City standards.
<b>SDP 64501-5</b>	Customer satisfaction with Sunnyvale Golf Course Landscapes and Components is 85%	See Findings for Program Measure 6.	See Recommendations for Program Measure 6.	See dept. response to Program Measure 6.	Implement transactional survey standards
<b>SDP 64502-5</b>	Customer satisfaction with Sunnyvale Golf Course Restaurant and Support Facilities is 85%	See Findings for Program Measure 6.	See Recommendations for Program Measure 6.	See dept. response to Program Measure 6.	"
<b>SDP 64503-6</b>	Customer satisfaction with Sunnyvale Golf Car Rental Services is 85%	See Findings for Program Measure 6.	See Recommendations for Program Measure 6.	See dept. response to Program Measure 6.	"
<b>SDP 64504-6</b>	Customer satisfaction with Sunnyvale Golf Shop Facility is 85%	See Findings for Program Measure 6.	See Recommendations for Program Measure 6.	See dept. response to Program Measure 6.	"
<b>SDP 64505-5</b>	Customer satisfaction with Sunken Gardens Golf Course Landscapes and Components is 85%	See Findings for Program Measure 6.	See Recommendations for Program Measure 6.	See dept. response to Program Measure 6.	"
<b>SDP 64506-5</b>	Customer satisfaction with Sunken Gardens Golf Course Restaurant and Support Facilities is 85%	See Findings for Program Measure 6.	See Recommendations for Program Measure 6.	See dept. response to Program Measure 6.	"
<b>SDP 64507-6</b>	Customer satisfaction with Sunken Gardens Golf Driving Range Services is 85%	See Findings for Program Measure 6.	See Recommendations for Program Measure 6.	See dept. response to Program Measure 6.	"

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Outcome Level	Measure	Summary of Findings	Summary of Recommendations	Department Response	Disposition
<b>SDP 64508-6</b>	Customer satisfaction with golf services at the Sunken Gardens Golf Shop is 85%	See Findings for Program Measure 6.	See Recommendations for Program Measure 6.	See dept. response to Program Measure 6.	"
<b>Program Measure 7 and Related SDP Measures (Only the area of service differs)</b>					
<b>Program Measure 7</b>	Estimated Golf Rounds/Actual Played Ratio is 1.0.**	No findings to note	N/A	N/A	N/A
<b>SDP 64504-7</b>	Sunnyvale Golf Course golf rounds/played ratio (actual golf rounds played divided by planned golf rounds) is 1.0	No findings to note	N/A	N/A	N/A
<b>SDP 64508-7</b>	Sunken Gardens Golf Course golf rounds/played ratio (actual golf rounds played divided by planned golf rounds) is 1.0	No findings to note	N/A	N/A	N/A
<b>ACTIVITIES</b>					
<b>Activity 645090</b>	Provide Irrigation for Turf. Product: A Scheduled Service: 100	Finding 1: The product definition in the SOP is "an acre of turf irrigated" but the product definition in the financial system is "a scheduled service."	Recommendation 1: Correct wording of the measure by changing "a scheduled service" in the financial system to read "an acre of turf irrigated."	Agree. This correction has been accomplished while restructuring this Program Budget for FY 2006/07.	Already Implemented
		Finding 2: Without the ability to survey the various components in the golf course, it will be difficult to accurately estimate the amount of acreage that water from the irrigation systems touch.	Recommendation 2: Consider changing the measure to something easier to measure.	Agree, Following restructure of this Program for FY 2006/07 the product is now an acre irrigated.	Already Implemented
<b>Activity 645590</b>	Provide Irrigation for Turf. Product: A scheduled Service: 28	See Findings 1 and 2 for Activity 645090 above.	See Recommendations 1 and 2 for Activity 645090 above.	See dept. response for Activity 645090.	Already Implemented
<b>Activity 645150</b>	Provide Course Setup. Product: A Scheduled Service: 364	Finding 1: The word "Scheduled" in the product definition suggests that this is not a static product but rather is a service scheduled through a work-order system on an "as needed" basis.	Recommendation 1: Change activity title to "Days set-up services are provided" and the product title to "Number of Days"	Agree	Implement
		Finding 2: The picking up of litter was included in the activity 645200 (Maintain Cart Paths at Sunnyvale) but not included in the "set-up" activities when the litter pickup actually happens.	Recommendation 2: Delete "litter pick-up" from activity 645200's SOP task descriptions and move it to SOPs for 645150 and 645640 task descriptions where the work actually happens.	Agree, staff will clarify SOP's.	Clarify SOPs
<b>Activity 645640</b>	Provide Course Setup. Product: A Scheduled Service: 364	See Findings 1 and 2 for Activity 645150 above.	See Recommendations 1 and 2 for Activity 645150 above.	See dept. response to Activity 645150.	"
<b>Activity 645230</b>	Provide Custodial Maintenance. Product: A Scheduled Service: 364	No findings to note	N/A	N/A	N/A
<b>Activity 645680</b>	Provide Custodial Maintenance. Product: A Scheduled Service: 364	No findings to note	N/A	N/A	N/A
<b>Activity 645300</b>	Provide Rental Golf Cars. Product: A Golf Car Provided: 60	Finding 1: The activity and product titles do not accurately portray the static nature of the measure.	Recommendation 1: Change activity and product titles to read: "A golf car fleet maintained" and "# of Golf Cars" respectively.	Agree. These changes were accomplished as staff restructured this Program for FY 2006/07.	Already Implemented

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Outcome Level	Measure	Summary of Findings	Summary of Recommendations	Department Response	Disposition
		Finding 2: This service delivery plan for this activity does not track the number of annual golf cart rentals that are provided to customers throughout the year, but does report the revenue generated through rental fees.	Recommendation 2: Consider reporting the annual number of golf car rentals to put revenue and resource expenditures into perspective.	Agree. This change was accomplished as staff restructured this Program for FY 2006/07.	Already Implemented
Activity 645110	Maintain Trees. Product: A Tree: 2,313	Finding 1: Inventory numbers only convey the potential workload not the current workload (not all trees require maintenance on an annual basis).	Recommendation 1: Use the number of trees trimmed instead of the inventory number of trees	Agree. This change was accomplished as staff restructured this Program for FY 2006/07.	Already Implemented
Activity 645610	Maintain Trees. Product: A Tree: 929	See Finding 1 for Activity 645110 above.	See Recommendation 1 for Activity 645110 above.	See dept. response to Activity 645110.	See above
Activity 645160	Repair Mechanical Equip. Product: An Equipment Repair: 45	Finding 1: The word "repair" in the product definition suggests that this is not a static product but rather is a service provided.	Recommendation 1: Either change product title to "A Piece of Equipment Maintained" or begin tracking the number of repairs made. If the latter is decided upon, work with the auditors to devise a tracking system by using or slightly modifying current operational practices.	Agree. While restructuring this Program staff has changed the Product to "An Equipment Repair" and staff that complete repairs will enter the products onto their time sheets each day. Staff would welcome any ideas that auditors may have that could assist in simplifying the tracking of these Products.	Implement
Activity 645650	Repair Mechanical Equip. Product: An Equipment Repair: 20	See Finding 1 for Activity 645160 above.	See Recommendation 1 for Activity 645160 above.	See dept. response to Activity 645160	See above

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Outcome Level	Measure	Summary of Findings	Summary of Recommendations	Department Response	Disposition
<b>ACTIVITIES RELATED TO ACRES MAINTAINED</b>					
<b>Activity 645000</b>	Mow Greens [Sunnyvale Golf Course] Product: An Acre: 3	<p>Finding 1a: Plat maps indicate the acreage for the components at the Sunnyvale Municipal and Sunken Gardens golf courses has been overestimated by 23 and 14 percent respectively.</p> <p>Finding 1b: The course elements measured by acreage are defined too narrowly requiring significant time and resources to calculate correctly. Proxy measures may be sufficient when overall acreage is known.</p>	<p>Recommendation 1a: Recalculate acreage</p> <p>Recommendation 1b: Work with the auditor to find other measures that will accurately portray work efforts and accomplishments.</p>	Agree with recommendation 1a. Staff would prefer to schedule the measurement of course components to occur in FY06/07.	Implement either 1a or 1b
<b>Activity 645010</b>	Maintain Greens [Sunnyvale Golf Course] Product: An Acre: 3	See Findings of 645000	See Recommendations for 645000	See dept. response to Activity 645000.	Implement either 1a or 1b above
<b>Activity 645020</b>	Mow Tees & Collars [Sunnyvale Golf Course] Product: An Acre: 5	See Findings of 645000	See Recommendations for 645000	See dept. response to Activity 645000.	"
<b>Activity 645030</b>	Maintain Tees & Collars [Sunnyvale Golf Course] Product: An Acre: 5	See Findings of 645000	See Recommendations for 645000	See dept. response to Activity 645000.	Implement either 1a or 1b above
<b>Activity 645040</b>	Mow Fairways [Sunnyvale Golf Course] Product: An Acre: 50	See Findings of 645000	See Recommendations for 645000	See dept. response to Activity 645000.	"
<b>Activity 645050</b>	Maintain Fairways [Sunnyvale Golf Course] Product: An Acre: 50	See Findings of 645000	See Recommendations for 645000	See dept. response to Activity 645000.	"
<b>Activity 645060</b>	Mow Aprons & Roughs [Sunnyvale Golf Course] Product: An Acre: 86	See Findings of 645000	See Recommendations for 645000	See dept. response to Activity 645000.	"
<b>Activity 645070</b>	Maintain Aprons & Roughs [Sunnyvale Golf Course] Product: An Acre: 86	See Findings of 645000	See Recommendations for 645000	See dept. response to Activity 645000.	"
<b>Activity 645120</b>	Maintain Ground Cover Shrubs & Parking Lot [Sunnyvale Golf Course] Product: An Acre: 5	See Findings of 645000	See Recommendations for 645000	See dept. response to Activity 645000.	"



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### Golf Course Maintenance Operations and Golf Shop Services Departmental Response to FY 2004/2005 Program Results Audit

Outcome Level	Measure	Summary of Findings	Summary of Recommendations	Department Response	Disposition
Activity 645130	Maintain Sand Traps [Sunnyvale Golf Course] Product: An Acre: 4	See Findings of 645000	See Recommendations for 645000	See dept. response to Activity 645000.	"
Activity 645140	Maintain Lakes [Sunnyvale Golf Course] Product: An Acre: 6	See Findings of 645000	See Recommendations for 645000	See dept. response to Activity 645000.	"
Activity 645200	Maintain Cart Paths [Sunnyvale Golf Course] Product: An Acre: 3	See Findings of 645000	See Recommendations for 645000	See dept. response to Activity 645000.	"
Activity 645500	Mow Greens [Sunken Gardens] Product: An Acre: 1.86	See Findings of 645000	See Recommendations for 645000	See dept. response to Activity 645000.	"
		In addition to findings of 645600  Finding 1: Activity 645500 (mow greens) and activity 645510 (maintaining greens) for the Sunken Gardens golf course should be reported as the same value, but activity 645500 was reported as an acre more. Current calculations estimate there are 0.86 acres of greens at Sunken Gardens.	In addition to the recommendation of 645600  Recommendation 1: Correct clerical error.	Agree. This error occurred as staff entered the Product onto a time sheet and the system rounded it to one Product. These unusual Products must be entered onto Accounting Period Correction Forms so that they can be manually entered into the financial system.	Implement
Activity 645510	Maintain Greens [Sunken Gardens] Product: An Acre: 0.86	See Findings of 645000	See Recommendations for 645000	See dept. response to Activity 645000.	Implement either 1a or 1b above
Activity 645520	Mow Tees & Collars [Sunken Gardens] Product: An Acre: 0.69	See Findings of 645000	See Recommendations for 645000	See dept. response to Activity 645000.	"
Activity 645530	Maintain Tees & Collars [Sunken Gardens] Product: An Acre: 0.69	See Findings of 645000	See Recommendations for 645000	See dept. response to Activity 645000.	"
Activity 645540	Mow Fairways [Sunken Gardens] Product: An Acre: 20	See Findings of 645000	See Recommendations for 645000	See dept. response to Activity 645000.	"
Activity 645550	Maintain Fairways [Sunken Gardens] Product: An Acre: 20	See Findings of 645000	See Recommendations for 645000	See dept. response to Activity 645000.	"
Activity 645560	Mow Driving Range [Sunken Gardens] Product: An Acre: 8	See Findings of 645000	See Recommendations for 645000	See dept. response to Activity 645000.	"
Activity 645570	Maintain Driving Range [Sunken Gardens] Product: An Acre: 8	See Findings of 645000	See Recommendations for 645000	See dept. response to Activity 645000.	"
Activity 645620	Maintain Ground Cover Shrubs & Parking Lot [Sunken Gardens] Product: An Acre: 2.20	See Findings of 645000	See Recommendations for 645000	See dept. response to Activity 645000.	"
Activity 645630	Maintain Sand Traps [Sunken Gardens] Product: An Acre: 0.40	See Findings of 645000	See Recommendations for 645000	See dept. response to Activity 645000.	"

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Outcome Level	Measure	Summary of Findings	Summary of Recommendations	Department Response	Disposition
<b>Activity 645080</b>	Provide for Control of Pests. Product: A Scheduled Service: 29	Finding 1: According to the monthly pesticide reports to the state, not all pesticide applications are being recorded in the financial system.	Recommendation 1: Work with auditors to devise a system that will track and report pesticide use by slightly modifying current operational practices to use the existing state reports as a data source.	Staff would welcome any input that could result in more accurate and simple input of data to the financial system without creating unusual or unacceptable costs.	Implement
		Finding 2: The SOPs for Activities 645010 and 645110 to maintain the greens also include the application of fungicide (a pesticide) as a task associated with these activities. Fungicide application is major component of green maintenance but not a major component of maintaining the other areas of the golf courses (which are capture in activities 645080 and 645580). The program would like to continue to capture green fungicide costs in the "Maintain Greens" activities mentioned above. The auditor agrees with this methodology.	Recommendation 2: Clarify in the SOPs that fungicide applications to greens will be captured in "Maintain Greens" activities for the respective courses.	Agree, this clarification has been accomplished in the recent restructure of Program 645.	Implement
<b>Activity 645580</b>	Provide for Control of Pests. Product: A Scheduled Service: 12	See Findings for 645080 above.	See Recommendations for Activity 645080 above.	See dept. response to Activity 645080.	"
<b>Activity 645100</b>	Repair of Irrigation Equip. Product: A Repair Completed: 4	Finding 1: Products are only tracked on time cards. There are no logs or work-order systems in place to provide support documentation. Products for these activities could not be verified without support documentation.	Recommendation 1: Work with auditors to devise a system that will easily track and report repairs completed by using or slightly modifying current operational practices.	Staff would welcome any input that could result in more accurate and simple input of data to the financial system without creating unusual or unacceptable costs.	Implement
<b>Activity 645600</b>	Repair of Irrigation Equip. Product: A Repair Completed: 56	See Finding 1 for Activity 645100 above.	See Recommendation 1 for Activity 645100 above.	Staff would welcome any input that could result in more accurate and simple input of data to the financial system without creating unusual or unacceptable costs.	"
<b>Activity 645210</b>	Provide for Misc. Repairs. Product: A Repair Completed: 0	Finding 1: Products are only tracked on time cards. There are no logs or work-order systems in place to provide support documentation. Products for these activities could not be verified without support documentation.	Recommendation 1: Work with auditors to devise a system that will easily track and report repairs completed by using or slightly modifying current operational practices.	Staff would welcome any input that could result in more accurate and simple input of data to the financial system without creating unusual or unacceptable costs.	"
<b>Activity 645660</b>	Provide for Misc. Repairs. Product: A Repair Completed: 14	See Finding 1 for Activity 645160 above.	See Recommendation 1 for Activity 645160 above.	See dept. response to Activity 645160	"
<b>Activity 645220</b>	Provide for Building Repairs. Product: A Repair Completed: 12	Finding 1: Products are only tracked on time cards. There are no logs or work-order systems in place to provide support documentation. Products for these activities could not be verified without support documentation.	Recommendation 1: Work with auditors to devise a system that will easily track and report repairs completed by using or slightly modifying current operational practices.	Staff would welcome any input that could result in more accurate and simple input of data to the financial system without creating unusual or unacceptable costs.	"
<b>Activity 645670</b>	Provide for Building Repairs. Product: A Repair Completed: 15	See Finding 1 for Activity 645220 above.	See Recommendation 1 for Activity 645220 above.	Staff would welcome any input that could result in more accurate and simple input of data to the financial system without creating unusual or unacceptable costs.	"

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### Golf Course Maintenance Operations and Golf Shop Services Departmental Response to FY 2004/2005 Program Results Audit

Outcome Level	Measure	Summary of Findings	Summary of Recommendations	Department Response	Disposition
Activity 645240	Provide Safety Inspections. Product: A Scheduled Inspection: 5	Finding 1: Not all safety inspections are being recorded in the financial system.	Recommendation 1: Work with auditors to devise a system that will easily track and report safety inspections performed by using or slightly modifying current operational practices.	Staff would welcome any input that could result in more accurate and simple input of data to the financial system without creating unusual or unacceptable costs.	"
		Finding 2: The auditor was told during the site visit at the Sunnyvale Golf Course that staff is required to do six safety inspections per year. However, the SOPs for these two activities outline "monthly inspections," and the MBO budgets for 12 inspections per year. Staff may not have a clear understanding of how many inspections they are required to perform.	Recommendation 2: Clarify safety inspection responsibilities at the Sunnyvale Golf Course.	Agree. Staff shall receive clear direction regarding Monthly Safety Inspections for each course during training sessions for the restructured FY 2006/07 budget.	"
Activity 645690	Provide Safety Inspections. Product: A Scheduled Inspection: 2	See Findings 1 and 2 for Activity 645240 above.	See Recommendations 1 and 2 for Activity 645240 above.	See dept. response to recommendations for Activity 645240.	"
Activity 645250	Provide for Restaurants Services [at Sunnyvale Golf Course, Restaurant & Support Facilities].	Finding 1: Products were not reported for this activity although data was available.	Recommendation 1: Job titles responsible for reporting/monitoring the measures should be listed on the SOP to ensure reporting occurs.	Agree. Recommended changes were placed into SOP during restructure of Program for FY 2006/07	"
Activity 645310	Repair Golf Cars [at Sunnyvale Golf Course]	Finding 1: Auditors could not verify the reported result as accurate because support documentation was incomplete.	No recommendation – staff started a repair tracking log in September of 2005 that the auditor verified is adequate to track these products.	N/A	N/A
Activity 645400	Provide Customer Service [at Sunnyvale Golf Course]	No findings to note	N/A	N/A	N/A
Activity 645800	Provide Customer Service [at Sunken Gardens Golf Course]	No findings to note	N/A	N/A	N/A
Activity 645410	Provide Tournament Services [at Sunnyvale Golf Course]	<u>Finding 1:</u> The tournament calendar indicates these activities may have been over reported slightly but within the error of margin allowed.	Recommendation 1: No recommendation. This measure has been eliminated in the FY2006-2007 budget restructure.	N/A	N/A
Activity 645810	Provide Tournament Services [at Sunken Gardens Golf Course]	See Finding above for Activity 645410	N/A	N/A	N/A
Activity 645710	Repair Driving Range Equipment [at Sunken Gardens Golf Course]	<u>Finding 1:</u> Products are only tracked on time cards. There is no log or work-order system in place to provide support documentation. Products for this activity could not be verified without support documentation.	Recommendation 1: Work with auditors to devise a system that will easily track and report repairs completed use by using or slightly modifying current operational practices.	Agree. As with Repair Mechanical Equipment Activities, while restructuring this Program staff has changed the Product to "An Equipment Repair" and staff that complete repairs will enter the products onto their time sheets each day. Staff would welcome any ideas that auditors may have that could assist in simplifying the tracking of these Products.	Implement
Activity 645720	Provide Golf Instruction [at Sunken Gardens Golf Course]	<u>Finding 1:</u> Logbooks indicate a minor reporting error occurred within the margin error allowed.	Recommendation 1: Clerical mistake – no recommendation.	N/A	N/A
Activity 645940	Sunnyvale Golf Course Operations Administration and Support	The Product for this activity is a work hour. Auditors do not reconcile activities for which the product is a work hour because there is no practical method by which to verify that the hours were worked.	N/A	N/A	N/A
Activity 645950	Sunnyvale Golf Course Operations Administration and Support	The Product for this activity is a work hour. Auditors do not reconcile activities for which the product is a work hour because there is no practical method by which to verify that the hours were worked.	N/A	N/A	N/A

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Outcome Level	Measure	Summary of Findings	Summary of Recommendations	Department Response	Disposition
Activity 645960	Sunnyvale Golf Course Operations Administration and Support	The Product for this activity is a work hour. Auditors do not reconcile activities for which the product is a work hour because there is no practical method by which to verify that the hours were worked.	N/A	N/A	N/A
Activity 645970	Sunnyvale Golf Course Operations Administration and Support	The Product for this activity is a work hour. Auditors do not reconcile activities for which the product is a work hour because there is no practical method by which to verify that the hours were worked.	N/A	N/A	N/A